VOL. XL., No. 24.

The Solicitors' Journal and Reporter.

LONDON, APRIL 11, 1896.

Contents.

Cases Reported this Week.

In the Solicitors' Journal.

In the Weekly Reporter.

CURRENT TOPICS.

WE PRINT elsewhere a set of draft rules of the Supreme Court, which have been published pursuant to the Rules Publication Act, 1893. Under ord. 42, r. 33a, impounded documents are not allowed to be delivered out of the custody of the court except on motion in open court, but an exception is made in favour of the law officers. Upon the request in writing of the law officers, or either of them, as representing the Crown, impounded documents may be given into their custody. This exception is now to be extended so as to allow similar delivery to the Public Prosecutor upon request in writing by him. It is proposed also to make some slight changes in order 57, relating to interpleader, with a view of meeting the case of a sheriff who withdraws from possession of goods taken by him in execution in consequence of the execution creditor admitting the claim of a claimant to the goods.

WE PRINT also the draft of a new rule under the Companies (Winding-up) Act, 1890. By rule 173 of the Rules of 1890 every person for the time being on the list of contributories of the company, and every person whose proof has been admitted, is at liberty at his own expense to attend proceedings, but he attends at the risk of being ordered to pay any additional costs for which his attendance is responsible. The draft rule imposes the requirement that no creditor or contributory shall attend proceedings in chambers until he has entered in a book to be kept by the registrar for that purpose his name and address, and the name and address of his solicitor (if any). The rule reads as though the personal attendance of the client were necessary for this purpose, but upon the general rule of construction laid down in *Re Whitley Partners* (32 Ch. D. 337) probably his name could be entered by his solicitor, acting as his agent. There seems to be no necessity to require the personal attendance, but the rule should make this clear one way or the other.

FROM THE NOTICE of the special general meeting of the Incorporated Law Society, which we print elsewhere, it will be seen that one of the most important matters to be considered is the refusal of the council of the society to adopt the resolution which was passed at the meeting on the 31st of January last recommending the rescission of R. S. C., ord. 64, rr. 4, 5, prohibiting the delivery of pleadings in the Long Vacation. There is, no doubt, a good deal to be said in favour of the view expressed by Mr. MELMOTH WALTERS, that if the Long Vacation is to be retained at all, it should be kept intact, and that the better course is to aim at shortening it. There is evidently a strong section of the council holding this opinion; and it may

be suggested that a resolution recommending that pleadings should be allowed to be delivered during portions only of the vacation, at the commencement and end, might be more likely to meet with the approval alike of the council and of the Rule Committee. Our own view is, as previously expressed, that the interests of litigants ought to outweigh the convenience of lawyers, and that pleadings should be allowed to be delivered during the whole of the Long Vacation. That this change will be made, sooner or later, we have no doubt; but it will come the sooner if, from experience of such a partial removal of the legal taboo as we have suggested, it is found that the result does not very seriously affect the sacred holiday.

We NOTICE elsewhere Mr. FRANCIS W. PIXLEY'S letter to the *Times* of the 8th inst. on the reform of company law so far as it deals with sales to companies and with promotion expenses. It contains also a very remarkable suggestion as to the liability of solicitors. There should, Mr. PIXLEY says, be a distinct responsibility cast upon the solicitor to ensure that, previously to the issue of the prospectus, the directors should at meetings—the minutes of which should be filed—carefully consider the reports, estimates, and other statements upon which the intending investors are to be asked to rely, and should have their full responsibility in being parties to the issue explained to them. It is obvious that the first part of this proposal touches matters which are quite outside the province of a solicitor. If directors who have before them reports, estimates, and other statements which are to be the basis of a prospectus do not know that these materials have to be carefully considered so as to ensure the correctness of the prospectus, it certainly is not for solicitors to cope with their ignorance. Nor is it likely that directors who are practical business men will care to have a solicitor in attendance during the whole time the reports are under discussion for the purpose of certifying that they have been "carefully considered." The second part of the suggestion is even more preposterous. The Legislature is to impose a specific responsibility upon directors with respect to the issue of prospectuses, and is then to impose on their solicitor the duty of explaining the responsibility to them. Why are directors, who are usually pretty well able to look after themselves, to have this special protection vouchsafed to them? So far as they require advice their solicitor is at hand to give it, and if he is negligent they have the usual remedy against him. More than this they do not require, and it is no part of the solicitor's duty to guarantee to the public that the directors know their duties.

A CORRESPONDENT, whose letter we print elsewhere, raises a very interesting question as to the application of section 2 of the Married Women's Property Act, 1893. The section, as he points out, enables the court to order payment out of a married woman's property, subject to restraint on anticipation, of the costs of the opposite party in "any action or proceeding" instituted by her or by a next friend on her behalf. Our correspondent puts the case of a *caveat* entered by a married woman against a grant of probate. This necessitates the service on her of a "warning" by the applicant for probate, and if she appears to the warning, an action becomes necessary. Under such circumstances it can hardly be said that the married woman institutes an action or proceeding in the ordinary sense of those terms, though the issue of the writ in the probate action is undoubtedly due to the course which she has taken in entering a *caveat*. It is to be noticed that rule 12 of the Probate Contentious Business Rules provides that "upon an appearance being entered in answer to the warning of a *caveat*, the matter shall be entered as a cause in the cause book, and the contentious business shall thereupon be held to commence, and the expenses of the entry of the *caveat* and the warning thereof shall, upon taxation, be considered as costs in the cause." This recognizes that it is the appearance of the married woman in answer to the warning which definitely prevents the issue of the grant without recourse to an action, and so soon as this appearance has taken place the parties are in a sense before the court. It is possible, therefore, that the proceedings to obtain probate might be held to be instituted by the married woman either in virtue of the entry of the *caveat* or in virtue of her appearance. At the same time we very much doubt whether the anticipation by the rule of the actual commencement of the probate action can have the effect of turning that into a proceeding instituted by the married woman. The appearance by her turns the business from non-contentious into contentious business, but there is no actual institution of proceedings until the issue of the writ, and this is not the act of the married woman. We apprehend the case must be treated as not covered by the Act.

WE HAVE already noticed (*ante*, p. 234) the decision of the Court of Appeal in *Re Ray*, that upon the sale of the estate of a lunatic the committee may, by the direction of the court, enter into the ordinary covenants for title on behalf of the lunatic. Now that the case is fully reported (44 W. R. 353; 1896, 1 Ch. 468) it is interesting to note the manner in which the court got over the doubt apparently suggested by COTTON, L.J., in *Re Fox* (33 Ch. D. 37), whether any covenant could be made by the committee on behalf of the lunatic. LINDLEY, L.J., who was a party to that decision and also to the present, admits that this is the effect of the words attributed to the late Lord Justice. "Certainly," he says, "there are passages in the report which look at first as if COTTON, L.J., thought there was no power in the court to sanction any covenant whatever by a committee on behalf of a lunatic." But the grave inconvenience of such a rule has made it necessary to examine, and attempt to distinguish, the circumstances in *Re Fox*. There the transaction was a mortgage of the estate of the lunatic, and it was sought to impose on the lunatic a covenant for the payment of the money advanced. This money, however, was not to be advanced for the immediate benefit of the lunatic, but to pay off debts of her father, under whom she derived title—debts which might otherwise have to be satisfied out of the estate in an administration action. Under these circumstances the Court of Appeal declined to allow a personal liability for payment of the money to be imposed on the lunatic though, if a covenant could be given on her behalf, and if the arrangement was for the benefit of her estate, it is not apparent why they should have hesitated. At any rate, the case is now relegated to its own special circumstances, and it is not to be taken to have declared against covenants altogether. Apart from that decision there appears to be no difficulty. Section 124 of the Lunacy Act, 1890, provides that the committee of the estate shall, in the name and on behalf of the lunatic, execute and do all such assurances and things for giving effect to any order under the Act as the judge directs. The Act has in an earlier section (section 120) enabled the judge to authorize the committee to sell any property belonging to the lunatic. The general power with respect to assurances authorizes the judge, as LINDLEY, L.J., points out, to sanction an assurance by the committee in the way in which assurances are commonly executed according to the practice of conveyancers in dealing with real property. This practice includes the insertion of covenants for title, and such covenants therefore can be given on behalf of the lunatic.

THE RULE of construction in *Re Whitley Partners*, referred to above received an interesting illustration recently in the building society case of *Dennison* v. *Jeffs* (*ante*, p. 335, 12 Times Law Rep. 251). In *Re Whitley Partners* the name of one of the signatories to the memorandum of association of a company was written by an agent of the signatory. Section 6 of the Companies Act, 1862, provides that "any seven or more persons . . . . may, by subscribing their names to a memorandum of association . . . form an incorporated company." It was contended that the section required personal signature, but the Court of Appeal, adopting the law as laid down in *Reg.* v. *Justices of Kent* (L. R. 8 Q. B. 305), held the signature to be good. The common law rule, *qui facit per alium facit per se*, is to prevail, unless the statute makes a personal signature indispensable. In *Dennison* v. *Jeffs* the question arose upon the construction of section 32 of the Building Societies Act, 1874. Under that section a building society may be dissolved, *inter alia*,

by dissolution with the consent of three-fourths of the members, holding not less than two-thirds of the number of shares in the society, testified by their signatures to the instrument of dissolution." In the Scotch case of *Second Edinburgh, &c., Building Society* v. *Aitken* (29 Sc. L. R. 456), which was subsequent to *Re Whitley Partners*, it was assumed as perfectly clear that the section required personal signature by the members. "To maintain," said Lord President ROBERTSON, "that the signatures of mandatories are the signatures of the shareholders themselves in the sense of the statute is a hopeless contention," and the rest of the Court of Session, affirming the judgment of the Lord Ordinary, agreed with him. In *Dennison* v. *Jeffs*, NORTH, J., found himself confronted by this unanimity of the Scotch judges, but it does not appear that they had had their attention called to *Re Whitley Partners*, and NORTH, J., preferred to follow the principle laid down by the English Court of Appeal rather than the Scotch construction of the particular statute. In this respect the statutes of limitation stand upon a special footing. From the frequent instances in which signature by an agent is expressly authorized, it is inferred that where there is no mention of an agent personal signature is in these statutes required. Probably in all statutes requiring signature it would be well for the draftsman to consider whether personal signature ought or ought not to be required, and frame the enactment accordingly.

THERE ARISES in connection with the recent medical slander case a point of considerable importance, which may without impropriety be discussed, because, owing to the manner in which that action was framed, the point cannot be dealt with in the Court of Appeal. That action was an ordinary action for slander, and was no doubt designedly so launched with a view to damages. But would not the same circumstances have formed ground for a claim for breach of an implied contract? In other words, when a doctor is consulted by a patient, is there not always a contract implied that the former will not divulge any information which he acquires from his professional employment? There are probably exceptions to such a rule, as in most other cases of implied contract; for instance, the implication would not arise, or would be rebutted, if it were necessary to divulge the information either to prevent the commission of a crime or to save life or property, or possibly to avert certain moral or social calamities. But if the suggested rule exists, no question of malice would arise, and the point to be decided in each case would be whether or not the particular circumstances relieved the doctor from the obligation to be implied from his professional relationship towards the patient. It is a familiar doctrine in other branches of law that where a person is entrusted with information for a certain purpose he is not entitled to make use of it for other purposes. In cases of copyright, for instance, it has frequently been held that where an author has entrusted his manuscript, or an artist his picture, to another for purposes of making a certain number of copies, or for safe custody, such other person is not entitled to make copies for his own purposes, or to deal with the work for any other purpose than that for which it was entrusted to him. Similarly a student may take notes for his own information of a lecture, whether in shorthand or longhand, but he is not entitled to publish such notes. By analogy to this doctrine (although there is no decision on the point) it would seem clear that when a patient consults a doctor and receives a prescription from him, the patient would not be entitled to advertise or in any way himself make a profit out of the prescription. This being the law on analogous subjects, it is submitted that it ought similarly to be held that where a doctor obtains information from a patient who has consulted him, he will be restrained from making any use of that information for other purposes than those for which it was entrusted to him, subject to the exceptions above indicated. The question of damages might give rise to difficulty, because it might constantly happen that damage which in fact arose from the breach of confidence or contract would be considered too remote, and for this reason—at any rate in cases in which damages are sought to be recovered—it may be safer to frame the action in a different way. But cases may well be conceived in which the information divulged is not libellous, and is yet calculated to do great injury; and in any case, if the doctrine contended for is correct, it throws light upon the question of what is the duty of a medical man towards his patient.

WHERE a person found lunatic by inquisition has subsequently been adjudicated a bankrupt, there is, it appears, no jurisdiction in lunacy to order (on the application of the committee or otherwise) the trustee in bankruptcy to render an account of all moneys received by him or in his possession or control, and to pay such moneys to the credit of the lunacy. This was held by the Court of Appeal in *Re Farnham* (*ante*, p. 371) on the ground, as it would seem, that neither the Lunacy Act, 1890 (53 & 54 Vict. c. 5), nor the Judicature Acts gave the judges in lunacy any jurisdiction to interfere with other courts. Without venturing to question the accuracy of this decision, there is certainly some difficulty in reconciling it with a previous judgment of the Court of Appeal in the same bankruptcy (*Re Farnham*, 1895, 2 Ch. D. 799), to the effect that upon a person being found lunatic, the jurisdiction of the Court in Lunacy immediately attaches to his property, and cannot be ousted by a subsequent adjudication in bankruptcy, made without the consent of the court, and that, therefore, the trustee taking the lunatic's property under such an adjudication can only do so subject to the jurisdiction in lunacy. As, however, in the case last referred to, the application refused by the Court in Lunacy was for delivery to the trustee in bankruptcy of property in the actual custody of the court, while in the case under consideration the application was, on the contrary, to deprive the trustee of part of the lunatic's property already in his (the trustee's) actual possession, the cases may be distinguishable. For, though the Court in Lunacy has for a long time past claimed and exercised the power to apply moneys of the lunatic which are under its control for his maintenance, instead of for the payment of his debts, it has not hitherto gone the length of taking property out of the hands of the creditors in order to apply it for the lunatic's support. Whether a lunatic can validly be adjudicated a bankrupt independently of the Court in Lunacy, is still somewhat of a moot point.

THE LAW'S DELAYS are proverbial, not only in our country but throughout the world, and in France, at any rate, there appears to be some reason for the complaint. It has taken the French courts eight years to settle the question whether the authorities of the port of Rouen have the right to levy what is known as the *droit d'attaché*, consisting of a tax of ten centimes per ton on all ships mooring at the quays. It appears that the right to levy this tax was conferred by a Royal Ordinance in 1815 on the municipality of Rouen, "exclusivement et en perpétuité." The right was abolished in 1884 as regards all maritime ports, Rouen being one of those enumerated. The municipality, however, contested the legality of the abolition, on the ground that the right had been conferred in perpetuity and therefore could not be taken away, and also on the ground that the right rested on a contract with the Crown. The Court of Cassation has just decided that the levying of the tax has been illegal since its abolition in 1884.

The following are the arrangements made by the judges of the Queen's Bench Division for holding their courts during the Easter Sittings, viz.:—The Lord Chief Justice and Pollock, B., will sit with divisional courts during the whole of the sittings; Sir Henry Hawkins will sit and try actions up to the 20th of May, when he will go to the Old Bailey; Mathew, J., will be engaged with the list of commercial causes during the sittings; Cave, J., will try actions; Day, J., will sit with a divisional court, probably going to the Old Bailey on the 22nd inst.; Wills, J., will try actions; Grantham, J., will be away on the Northern Circuit until the 18th of May, and on his return will sit with a divisional court; Charles, J., will sit with a divisional court should he be well enough to return; Vaughan Williams, J., will be engaged disposing of company cases and bankruptcy work; Lawrance, J., will try actions; Wright, J., will sit with a divisional court until the 6th of May, when he goes on the North-Eastern Circuit, from which he will return on the 19th of May; Collins, J., will sit with the Railway and Canal Commission until the 25th inst., when he goes on the Northern Circuit, and on his return, about the 18th of May, he will try actions; Bruce, J., will try actions; and Kennedy, J., will be the judge in attendance at chambers.

THE COMPANIES BILL.

I.

The Prospectus.—Of the various matters dealt with in the Companies Bill, none perhaps is of greater interest and importance than the new liability which it is proposed to throw upon directors and promoters in connection with the issue of prospectuses. That persons who issue a prospectus ought to conform to a high standard of good faith is a principle which has been emphatically laid down by the courts. "Those who issue a prospectus," said KINDERSLEY, V.C., in *New Brunswick, &c., Railway Co.* v. *Muggeridge* (1 Dr. & Sm., p. 381), "holding out to the public the great advantages which will accrue to persons who will take shares in a proposed undertaking, and inviting them to take shares on the faith of the representations therein contained, are bound to state everything with strict and scrupulous accuracy, and not only to abstain from stating as facts that which is not so, but to omit no one fact within their knowledge the existence of which might in any degree affect the nature or extent or quality of the privileges and advantages which the prospectus holds out as an inducement to take shares"; and this passage was quoted with approval by Lord CHELMSFORD, C., in *Railway Co. of Venezuela* v. *Kisch* (L. R. 2 H. L., p. 113). Accordingly, where a shareholder has been induced to take shares by a prospectus which fails to reach the standard, he may be entitled to a rescission of his contract, and may succeed in having his name removed from the register of shareholders. But this is a matter which lies solely between the member who has thus been misled and the company. It is not in itself a ground for fixing liability upon the persons who issued the prospectus. *Derry* v. *Peek* (38 W. R. 33, 14 App. Cas. 337) made it clear that even misrepresentation was not sufficient to raise a claim against a director, unless accompanied by actual fraud; and in this respect the law was strengthened by the Directors Liability Act, 1890, under which directors and promoters are *primâ facie* liable to pay compensation for untrue statements contained in a prospectus, though they may escape by bringing themselves within one of the grounds of exemption specified in the Act. Moreover, in addition to the actual fraud which will make the parties to the issue of a prospectus liable under the ordinary law, there is the statutory fraud created by section 38 of the Companies Act, 1867, which consists in the issue of a prospectus without stating therein the dates of, and the names of the parties to, contracts affecting the company.

It is now proposed to extend very considerably the liability of directors and promoters as thus settled. The principle of the Bill is that prospectuses shall conform to the ideal set forth in the passage quoted above, and that for any failure in so conforming directors and promoters shall be liable to pay compensation to aggrieved persons. The clause dealing with the matter is clause 14, and this new liability is imposed by sub-section (7). "In the event," it runs, "of non-compliance with any of the requirements of this section with respect to a prospectus, any person aggrieved shall be entitled to compensation from any director or promoter of the company who is a party to the issue of the prospectus, unless it is proved that (*a*) as regards any matter not disclosed, the director or promoter was not cognizant thereof, and could not with reasonable diligence have discovered it, or (*b*) the non-compliance arose from an honest mistake of fact on the part of the director or promoter. In the same manner, therefore, as under the Directors Liability Act, 1890, a *primâ facie* liability is imposed on directors and promoters, and if they are to excuse themselves, it must be upon one of the two grounds just stated.

What, then, are the requirements of the clause with regard to prospectuses? In accordance with what has been already stated, the object of the Bill is to secure the observance of a high standard of good faith, and this standard requires not merely the absence of misrepresentation, but the disclosure of every material circumstance. The authors of the Bill, however, have not been content with a general provision to this effect. It has been thought expedient to specify in twelve paragraphs matters upon which every prospectus, whether issued on or with reference to the formation of a company or subsequently (other than a prospectus inviting existing members or debenture-holders to subscribe for further shares or debentures), is bound to furnish information, together with a general paragraph requiring a statement of every material contract and of every material fact. The first innovation is the statement of the names, occupations, and addresses of the signatories of the memorandum of association, and the number of shares subscribed for by them respectively. Possibly this will have the effect of putting an end to the practice of subscribing for one share only, and it will make it more difficult for the members of the same family to start a public company. But the signature of the memorandum is known to be a mere form, and the requirement probably will have little practical value. The prospectus must state also the qualification of a director, and the names, occupations, and addresses of the directors or proposed directors—the prospectus, it should be noted, has to be signed by every person named therein as a director or proposed director—the number of shares they are to take, and whether, as to any of such shares, a director is not to be the beneficial owner. The last two requirements are unnecessary and objectionable. The articles can fix a qualification, and they can require that the director should be the beneficial owner of his qualification shares; but the public are not concerned with anything beyond this. The position of a director is that of agent or manager of the company. The requirement of a qualification insures, when expedient, that he should have a sufficient interest in the prosperity of the company, but it is not necessary that a director should be a large shareholder. What intending investors should look for in a director is business capacity, and in this respect the requirement does not help them.

Other matters which can easily be inserted, and which call for no special remark, are the minimum subscription on which the directors may proceed to allotment, and the minimum amount payable on application and on allotment on each share; the amount intended to be reserved for working capital; and the names and addresses of the auditors (if any) of the company. There remain a series of requirements which are intended to secure that investors shall be able to judge of the *bonâ fides* of the company, and how far their money will pass into the pockets of promoters and others interested in bringing out the company. Section 25 of the Companies Act, 1867, is to be repealed, and it will not be necessary, therefore, to file a contract where shares are not to be paid for in cash. Instead of this, the prospectus must state "the number and amount of shares and debentures issued, or agreed to be issued, as fully or partly paid up otherwise than in cash, and in the latter case the extent to which they are so paid up, and in either case the consideration for which such shares or debentures have been issued, or are proposed or intended to be issued." The course thus proposed seems to be a great improvement on the present filed contract. An intending investor cannot without the trouble of a search discover what are the terms on which the paid-up shares have been issued, while the failure to file the contract exposes the holder of the shares to the burden of having to pay for them over again in cash, a result which may be very inequitable. At the hands of the Board of Trade Committee section 25 received very severe handling. It is, they said, "one of those sections which has given rise to a great deal of litigation and has in its operation caused a great deal of injustice. On the other hand, it has not, it is believed, been found of great public advantage. The loose, inaccurate, and ungrammatical language of the section seems to indicate that it was passed hurriedly and without much consideration." The committee despaired of amending the section with success, and they advised its repeal. The above provision, which takes its place, will impose on directors and promoters the duty of informing the public as to the fact of the issue of shares not to be paid for in cash, and elsewhere in the Bill—clause 7 (1) (*b*)—provision is made for a return to the registrar of the allotment of such shares within seven days after allotment; but this is the whole of the safeguard now proposed, and the holder of the shares will cease to incur the risk of being called upon to pay for them in cash. The remedy, in the event of the prospectus failing to comply with the requirement, will be against the directors and promoters who are parties to the issue of it.

The Board of Trade Committee, in their report, laid great stress

on the loading of purchase money as a cause of the failure of companies and of loss and disaster to shareholders. The purchase money of the real or ultimate vendor may, it was pointed out, be enhanced before the property reaches the company by (1) the profit of the original promoter, (2) the profit of a syndicate or intermediate promoters, and (3) the expenses of formation, which usually include, in addition to the expenses of registration and ordinary expenses of formation, fees to brokers and other persons engaged in promotion and commission on underwriting. The committee did not propose to make any of these profits or expenses illegal. The object they set before themselves was "to enable the public who are asked to subscribe to a company to get at the real and ultimate vendor, to strip the mask off the nominal vendor, and to ascertain to whom the price to be paid by the company is to go, and how it is to be applied, what the real purchase money is, what expenses are to be paid, and what will be left to the company for working capital." In pursuance of this object, the Bill requires the prospectus to set out the names and addresses of any property purchased or proposed to be purchased by the company which is to be paid for wholly or in part out of the money asked for in the prospectus, and where there is more than one vendor, or the company is a sub-purchaser, the amount payable in cash, shares, or debentures to each vendor. The prospectus is also to state the amount payable as purchase money, in cash, shares, or debentures, for any such property, specifying the amount payable for goodwill, if any such amount is payable separately. The intended result of these two paragraphs, distinguished as (*f*) and (*g*), is to secure that the prospectus shall contain an exact statement of the persons through whose hands the property passes on its way to the company, and the amount and nature of the consideration which is left in the hands of each; but the paragraphs seem to require re-drafting, so as to throw into one paragraph both the provisions as to the statement of consideration payable to the vendors, whether they are one or many. In cases where property has been purchased and resold more than once, a difficulty might arise in determining how far the statement of the claim of vendors is to be carried back. This is met by sub-section (2) of the clause in question, which, stated shortly, provides that, for the purposes of the section, every person shall be deemed to be a vendor who has entered into any contract, absolute or conditional, for the sale or purchase of any property to be acquired by the company in any case where (*a*) the purchase money is not fully paid at the date of the prospectus; or (*b*) the purchase money is to be paid or satisfied wholly or in part out of the proceeds of the issue offered for subscription by the prospectus; or (*c*) the contract depends for its fulfilment on such issue. This limitation seems to meet the objection of the writer of a letter which appeared in the money article of the *Times* of the 8th inst. The suggested reform, he says, is based on the "extraordinary assumption which appears never to have been questioned, that it is dishonest to buy something for a sovereign and sell it to a public company for a million sterling." And he compares the case of a jeweller who buys a stone at a bargain and then sells it to a purchaser for the best price he can get. But under the above definition of "vendor" there seems to be no reason why an individual or a syndicate should not purchase property out and out, and pay for it, and then resell it to a company for such price as they can obtain. Their vendor is not a "vendor" under the clause, and they need state in the prospectus nothing about their own purchase. In such a case they take the entire risk of the purchase. But in the cases to which the clause relates the intermediate profits arise directly out of the promotion of the company, and are not the ordinary profits of a resale. Hence, in order to secure honesty as between promoters and the public, it is right that they should be stated. The Bill further carries out this policy of publishing to the public the whole of the facts attending the promotion of the company by requiring the prospectus to state the amount payable as commission for underwriting shares, the amount or estimated amount of preliminary expenses, and the amount intended to be paid to any promoter, and the consideration for which it is to be paid. This concludes the list of matters which are specifically required to be mentioned in the prospectus. Then there is the general requirement with respect to setting out all material contracts and facts, with which we propose to deal in our next article.

The writer of the letter referred to above appears to object altogether to the public knowing how much the promoters of a company are getting for their services. The effect of past legislation, he maintains, has been to impute statutory fraud to the honest promoter; and it has been forgotten that, if he makes a large sum out of a successful company, he suffers loss through a multitude of unsuccessful ones. The first reform of company law, the writer says, should recognize the promotion of companies as a legitimate occupation. In point of fact that is exactly what the Bill does. It recognizes that the payment of promoters is a proper application of the funds of the company, and this seems to be a sufficiently clear recognition that the services of the promoter may be valuable. But it insists that the promoter shall tell the intending investor what those services are, and what the reward for them is to be. In other words, the professional promoter, like other persons who follow a legitimate occupation, must let those for whom he works know his scale of remuneration. If his calling is a hazardous one, his charges may have to be high; but this is a matter of which those who pay him should judge. It is quite possible that the public would be better off if promoters paid less attention to companies which are merely speculative, and were satisfied with a smaller return out of such companies as are really worthy of being placed before the public.

REVIEWS.

ROMAN LAW.

THE ORIGIN AND HISTORY OF CONTRACT IN ROMAN LAW DOWN TO THE END OF THE REPUBLICAN PERIOD. (BEING THE YORKE PRIZE ESSAY FOR THE YEAR 1893.) By W. H. BUCKLER, B.A., LL.B., of Trinity College, Cambridge. C. J. Clay & Sons.

This volume contains a very interesting and careful study of the history of the Roman law of contract. In the early times to which Mr. Buckler takes his readers the subject is rendered difficult by the scantiness of the materials and by the rival conjectures of different scholars. In clearness of treatment and beauty of style nothing is ever likely to approach Sir Henry Maine's Ancient Law; but there are grounds on which his conclusions have not been accepted as final, and Mr. Buckler has qualified himself by extensive study of Continental jurists at once to give the results of the latest research and to assist the reader by sound criticism. Amongst the various forms of contract, from the ancient *nexum* to the later and more familiar sale, hiring, deposit, &c., we may refer to the author's treatment of the peculiarly Roman contract of *expensilatio*—more correctly, perhaps, a mode of establishing a contract. For the mere entry of a debt in the creditor's account-book to be conclusive evidence of an obligation on the debtor presupposes, as Mr. Buckler, following Voigt, points out, the existence throughout the community of a high standard of good faith. The various theories as to the origin of these entries, and the methods of book-keeping in use among the Romans which made such evidence of liability practicable, are very thoroughly explained. Mr. Buckler has made an original and valuable contribution to the English literature of Roman law.

BOOKS RECEIVED.

A Treatise on Crimes and Misdemeanours. By SIR WM. OLDNALL RUSSELL, Kt., late Chief Justice of Bengal. Three Volumes. Sixth Edition. By HORACE SMITH, Metropolitan Magistrate, and A. P. PERCIVAL KEEP, M.A., Barrister-at-Law. Stevens & Sons (Limited); Sweet & Maxwell (Limited).

The Law Quarterly Review. Edited by SIR FREDERICK POLLOCK, Bart., M.A., LL.D. April, 1896. Stevens & Sons (Limited).

The *Times* says that at the Surrey Quarter Sessions a communication was laid before the court from the Home Secretary referring to the practice of allowing interviews between prisoners and their counsel upon remand. Sir M. W. Ridley points out that there is great diversity in the practice of allowing such interviews, which in some instances are refused, and he recommends that in all cases where prisoners are remanded to prison or to the police cells they should be allowed to have interviews with barristers or solicitors on *bonâ fide* legal business in the presence, but not in the hearing, of a police officer or warder.

CORRESPONDENCE.

SETTLEMENT ESTATE DUTY.

[*To the Editor of the Solicitors' Journal.*]

Sir,—Allow me to suggest a doubt as to the correctness of the decision of North, J., in the case of *Re Webber*, reported in your last number [*ante*, p. 388]; particularly as regards that part of it which holds that settlement estate duty on settled shares of a testator's residuary personalty is payable equally out of every part of such residue, whether settled or unsettled. The unfairness is manifest, and is not disputed by the judge, but he says he can find no authority in the Act for throwing the duty on one part rather than on another. Is this so? The settlement estate duty differs wholly in its nature from the estate duty, being imposed (like legacy duty) on what the legatees take, not (like estate duty and the old probate duty) on what the testator leaves. Surely, assuming the Act to be silent as to the hand by which, and the source from which, the payment is to be made, there could be no doubt that it must be paid out of the property settled, and by the person or persons under whose control such property comes; and that where the settled property is the testator's personalty the executor should pay it, and might deduct it from the settled funds before paying them to the trustees of the settlement.

But then it is said that the Act is not silent, for that the term "estate duty" in section 6 must be taken to include settlement estate duty, the reason assigned for this very strained construction being that without its adoption there will be no provision as to the mode of payment. I am not, I must confess, greatly impressed with this argument; but if it is worth anything, then "estate duty" in section 8 (1) must also cover settlement estate duty, and in that case the existing law and practice relating to "any of the duties" previously leviable, will apply so far as applicable. Now, in applying these to the case of a settled legacy, surely the analogy of legacy duty must be followed, and not that of probate duty.

On these grounds it appears to me that, even in the ordinary case of a settled pecuniary legacy, the settlement estate duty should come out of the legacy, and not out of the residue; but in the actual case of a settled share of the residue itself the matter is still stronger, because, until the residue is divided into shares, the "settled property" on which duty is to be paid is not ascertained. Say that the residue is divisible among four persons, one of the shares being settled; the executor proceeds to divide the residue into four parts, and appropriates one for each beneficiary; but the duty being imposed upon one share, he retains this before actually paying over such share. One would think that natural justice and common sense would suffice to make it clear that the retainer must be made from the share on which the duty is imposed, and not from the shares on which no duty is payable. L. W. L.

April 8.

COSTS PAYABLE BY MARRIED WOMAN (DEFENDANT) IN PROBATE ACTION.

[*To the Editor of the Solicitors' Journal.*]

Sir,—A married woman enters a *caveat* against the grant of probate, and afterwards appears to the warning served upon her. This is followed by a writ, to which she appears, and she is condemned in costs. These include (according to the practice) the costs of the warning. The Married Women's Property Act, 1893, s. 2, provides as follows: "In any action or proceeding now or hereafter instituted by a woman, or by a next friend on her behalf, the court before which such action or proceeding is pending shall have jurisdiction by judgment or order from time to time to order payment of the costs of the opposite party out of property which is subject to a restraint on anticipation, and may enforce such payment by the appointment of a receiver, and the sale of the property or otherwise as may be just."

Will you, or some of your readers, kindly express an opinion whether this section applies to costs payable by a married woman (defendant) in a probate action rendered necessary by her proceeding, or any part of them. X.

April 8.

[See observations under head of "Current Topics."—Ed. *S.J.*]

DAMAGE BY EXPLOSIVES.

[*To the Editor of the Solicitors' Journal.*]

Sir,—With reference to the query of "An Inquirer" under this head in your issue of the 4th inst., it has been decided in several cases (notably *The Managers of the Metropolitan Asylum District* v. *Hill and Others*, 6 App. Cas. 193) that a merely enabling statutory power for a local authority to erect a hospital is no defence to an ordinary action by the owners of adjoining property in respect of the nuisance or injury thereby caused.

The same principle would therefore, it is assumed, apply in the instance referred to. The case is different where a statutory *duty* is imposed on a local authority or (presumably) an individual.

April 8. Subscriber.

THE LAW LIST.

[*To the Editor of the Solicitors' Journal.*]

Sir,—I have now had an opportunity of examining the new Law List; and, with reference to the paragraph which appeared in the Solicitors' Journal of the 21st ult., I would point out that there is no dagger or other mark to distinguish those solicitors who obtained honours on passing the final examination from those who did not.

Surely this does not meet with the general approval of the profession. In the calendar of the Incorporated Law Society, superseded by the present Law List, the honours men were distinguished by a dagger placed against their names. An Honours Man.

London, April 8.

NEW ORDERS, &c.

RULES OF THE SUPREME COURT.

The following draft Rules are published pursuant to the Rules Publication Act:—

Rules of the Supreme Court (March) 1896.

ORDER XLII.—Rule 33B.

1. Order XLII., Rule 33A, shall have effect as if there were inserted after "them" in the last line but one the words "or of the Director of Public Prosecutions," and, at the end of the Rule, the words "or of the Director of Public Prosecutions."

ORDER LVII.—Rule 2 (*c*).

2. Order LVII., Rule 2 (*c*), is hereby annulled, and the following Rule shall stand in lieu thereof:—That the applicant, *except where he is a sheriff or other officer charged with the execution of process by or under the authority of the High Court who has seized goods and who has withdrawn from possession in consequence of the execution creditor admitting the claim of the claimant under Rule* 16 *of this Order*, is willing to pay or transfer the subject-matter into Court, or to dispose of it as the Court or a Judge may direct.

ORDER LVII.—Rule 16A.

3. When the execution creditor has given notice to the sheriff or his officer that he admits the claim of the claimant, the sheriff may thereupon withdraw from possession of the goods claimed, and may apply for an order protecting him from any action in respect of the said seizure and possession of the said goods, and the Judge or Master may make any such order as may be just and reasonable in respect of the same: provided always, that the claimant shall receive notice of such intended application, and if he desires it, may attend the hearing of the same, and if he attend, the Judge or Master may, in and for the purposes of such application, make all such orders as to costs as may be just and reasonable.

4. These Rules may be cited as the Rules of the Supreme Court (March), 1896, and each Rule may be cited separately by the heading thereof with reference to the Rules of the Supreme Court, 1883; they shall come into operation on the 1st day of June, 1896.

Copies of the above draft Rules may be obtained from the Lord Chancellor's Office, House of Lords.

THE COMPANIES (WINDING UP) ACT, 1890.

The following draft Rule is published pursuant to the above Act. Copies may be obtained at the Board of Trade:—

The Companies (Winding up) Act, 1890.

General Rule made pursuant to the Companies Acts, 1862 to 1890.

Attendance of Parties in Chambers.

(1) No Creditor or Contributory shall be entitled to attend any proceedings in Chambers, unless and until he has entered in a book to be kept by the Registrar for that purpose, his name and address, and the name and address of his Solicitor (if any), and upon any change of his address, or of his Solicitor, his new address, and the name and address of his new Solicitor.

(2) This Rule shall come into operation on the day of , 1896, and may be cited with the Companies (Winding-up) Rules, 1890, as Rule 173*a*.

CASES OF LAST SITTINGS.

Court of Appeal.

POWELL *v.* BIRMINGHAM VINEGAR BREWERY CO.—No. 2, 31st March.

TRADE-MARK—TRADE NAME—PASSING OF DEFENDANTS' GOODS AS PLAINTIFFS'—USE OF NAME WITHOUT SUFFICIENT DISTINCTION—INJUNCTION.

This was an appeal from the decision of Stirling, J., reported *ante*, p. 10. The action was brought to restrain the defendants from passing off, by the use of the term "Yorkshire Relish," or in any other way, sauce not manufactured by the plaintiffs as or for the goods of the plaintiffs. The plaintiffs had no exclusive right to the words "Yorkshire Relish," those words having been struck off the register by Chitty, J., whose decision was affirmed by the Court of Appeal and the House of Lords: see *Powell v. Birmingham Vinegar Brewery Co.* (2) (1894, A. C. 8). In 1894 the defendants introduced into the market, under the name of "Yorkshire Relish," a sauce of their own manufacture, and as a consequence the plaintiffs brought the present action. The differences between the defendants' bottles and the plaintiffs' are stated in the judgment of Lindley, L.J. Stirling, J., at the trial of the action, granted a perpetual injunction, being of opinion (1) that the term "Yorkshire Relish" was not a descriptive but a fancy name; (2) that the said name, though not a name to which the plaintiffs had an exclusive right, did nevertheless in fact denote in the market the plaintiffs' manufacture; and (3) that the defendants had not taken sufficient precautions to prevent purchasers from being misled. The defendants appealed.

THE COURT (LINDLEY, KAY, and A. L. SMITH, L.JJ.) dismissed the appeal.

LINDLEY, L.J., said:—The plaintiffs do not complain of the infringement of any registered trade-mark. They rely exclusively on their common law right to prevent other people from making and selling goods which can be and are passed off and mistaken for goods made by them under the name "Yorkshire Relish." The case is one of very great importance, not only to the parties concerned, but to traders and the public generally. I will first state what I conceive to be the law applicable to such cases generally, and I will then consider the facts of this case in particular. Before there was any legislation on the subject of trade-marks it was well settled that when anyone adopted a mark so closely resembling the trade-mark of the plaintiff as to be likely to be mistaken for it the plaintiff was entitled to an injunction to restrain the use of such mark. Fraud on the public to the detriment of the plaintiff was the foundation of the right to damages at common law. [His lordship referred to a number of cases, beginning with *Millington* v. *Fox* (3 My. & Cr. 338), shewing that the court will interfere to protect a plaintiff if ordinary or unwary purchasers are likely to be misled and to mistake the defendant's goods for the plaintiff's, and to cases shewing that there is no exclusive right to a mark except in connection with goods like the plaintiff's, so that the defendant's may be mistaken for his. His lordship continued:—] Precisely the same principles are applicable to the use of words as to the use of marks for the designation of particular goods. This is shewn by such cases as the *Angostura Bitters case*, the *Glenfield Starch case*, the *Stone Ale case*, the *Excelsior White Soft Soap case*, *Braham* v. *Bustard* (11 W. R. 106, 1 H. & M. 447), *Seixo* v. *Provizende* (14 W. R. 357, 1 Ch. 192). But the exclusive right to the use of words is much more burdensome to other people than the exclusive right to the use of a mark. A person who designs or adopts a mark to denote his goods imposes no unreasonable burden on rivals in trade by forbidding them from using the same mark to denote similar goods if the public are thereby misled. But to monopolize the use of words imposes a much more serious burden. Consequently limits have been put to the right to complain of the use of words which have not been put to the right to complain of the use of marks. For example, if a man uses his own name to denote his own goods, it would be intolerable to confer upon him the right to prevent other people of the same name from honestly using their own name to denote their own goods, even although they might be of the same kind as his, and be undistinguishable from them: *Burgess* v. *Burgess* (3 De G. M. & G. 896), *Turton* v. *Turton* (38 W. R. 22, 42 Ch. D. 128). Again, if a person uses words which simply describe the kind of goods he makes or sells—*e.g.*, leather boots—it would be intolerable to confer upon him the right to prevent other persons from honestly using the same words to describe what they make or sell. Although, however, a person by using his own name or merely a descriptive word to denote a particular article cannot prevent other *bonâ fide* traders of the same name from using it, or prevent other *bonâ fide* traders making or selling the same sort of goods from using the same descriptive word, yet even in such a case, if the descriptive name is proved to mean the goods of the plaintiffs, and if deception is also proved, a person may be restrained from using such name or word without taking such steps as will render mistakes unlikely to occur. The following are well-known instances: *Holloway* v. *Holloway* (13 Beav. 209), *Seixo* v. *Provizende*, *Wotherspoon* v. *Currie* (18 W. R. 942, L. R. 5 H. L. 508) (*Glenfield Starch*), *Siegert* v. *Findlater* (26 W. R. 459, 7 Ch. D. 181) (*Angostura Bitters*), *Thompson* v. *Montgomery* (37 W. R. 637, 41 Ch. D. 35, and 1891, A. C. 217) (*Stone Ale*). The leading case on this point is *Reddaway* v. *Banham*, decided recently in the House of Lords (*Times*, March 26, 1896). In that case the plaintiffs had made and sold camel's hair belting; the defendants also made and sold camel's hair belting. Both beltings were really made of camel's hair. But it was proved that in the trade camel's hair belting meant camel's hair belting of the plaintiffs' manufacture, and that the defendants' goods were in fact sold for the plaintiffs'. The Court of Appeal held that the plaintiff was not entitled to an injunction (43 W. R. 294; 1895, 1 Q. B. 286); but the House of Lords took a different view. [His lordship referred to the judgment of Lord Herschell, who said that, in his opinion, the doctrine that where a manufacturer has used as his trade-mark a descriptive word he is never entitled to relief against a person who so uses it as to induce in purchasers the belief that they are getting the goods of the manufacturer who has theretofore employed it as his trade-mark was not supported by authority, and could not be defended on principle. His lordship, after quoting from the judgment of Lord Macnaghten to the same effect, and referring to a number of other cases, continued:—] If it be impossible profitably to use the old name and at the same time so to distinguish the two classes of goods as to prevent the rival goods from being mistaken for others, what is to be done? Is the name to be protected and rivalry prevented, or is the rival to be at liberty to use the name and destroy the trade of the old trader? Both principle and authority clearly appear to be in favour of the old trader, if he can prove that the name denotes his goods, and that his rival's are in fact mistaken for his. The *Excelsior White Soft Soap case* and the *Angostura Bitters case* go far to shew this. In the *Stone Ale case* the difficulty to which I am alluding was commented on by several of the Lords. It was there decided that a brewer at Stone, who had long called his ale "Stone Ale," was entitled to protection against a rival who also brewed ale at Stone and called it "Stone Ale." Whatever doubt there might have been on this matter is now removed by the decision of the House of Lords in *Reddaway* v. *Banham*, to which I have already referred, for it was admitted there that camels' hair belting truly described the article so called. This decision settles the question I am considering in favour of the old trader, if he can succeed in proving his case, which, however, may often be very difficult for him to do. This doctrine, however, is said to lead to this curious result—viz., that an inventor of an unpatented article, to which he gives a name, may be able practically to enjoy a longer monopoly in the name than an inventor of a patented article. But there is nothing anomalous in this. If a man has a secret invention by which he can make an article better or cheaper than other people, he practically has a monopoly in that article until his secret is discovered, or someone else can make a better or cheaper article. There is no limit to the duration of this monopoly. As regards name, when his secret is discovered he is in the same position as a patentee whose patent has expired. In both cases the article can be made and sold under the name by which it is known; but in neither case can such use be made of it as to enable a rival to pass off his goods as those of the original maker. If the use of the name alone renders this unavoidable, the name, I apprehend, must not be used. Having now endeavoured to explain the principle applicable to the present case, I pass to the evidence adduced in it. For thirty-five years or more the plaintiffs have made and sold a sauce which they have called "Yorkshire Relish." This term does not describe the nature of the sauce; the words convey no information whatever of its make or qualities. "Yorkshire Relish" is a non-descriptive trade name, and it is very important to bear this in mind. The composition of the sauce and the mode of making it are known only to the plaintiffs and their workpeople; perhaps not even to any one workman. "Yorkshire Relish" has always been sold by the plaintiffs in ordinary round glass bottles of three or four sizes, on which blue and red labels have been fastened. The names of the plaintiffs have always been on these labels, and the words "Yorkshire Relish" have been conspicuously printed on the labels in a curve. The words "Yorkshire Relish" are also impressed into the glass of the bottles in which the sauce is sold. The bottles are sold in wrappers made of white paper, on which "Yorkshire Relish" is printed in large letters. The plaintiffs' trade in "Yorkshire Relish" is very large, and is said to be very profitable. They have spent some £400,000 during the last thirty years in advertising it; but whether alone or with other articles made by the plaintiffs I do not know, nor is it material. They have more than one trade-mark—viz., the label to which I have alluded, and a drawing of an old-fashioned round blue china plate, which is also impressed on the label. Some years ago the plaintiffs registered the words "Yorkshire Relish" as an old trade-mark of their own; but after a long litigation with the defendants these words were expunged from the register on the ground that, although the plaintiffs had long called their sauce by that name, the name alone had not been used by the plaintiffs to denote their goods (see 41 W. R. 627; 1893, 2 Ch. 388; 1894, App. Cas. 8). The words "Yorkshire Relish" are not, therefore, *per se*, a registered trade-mark. They remain, however, as they always have been, the most conspicuous and important words on the plaintiffs' labels and wrappers. The plaintiffs have invariably taken proceedings to prevent other persons from using the words "Yorkshire Relish" to denote any sauce made by them, and the plaintiffs have hitherto succeeded in preventing other people from using that name. The term "Yorkshire Relish" cannot, therefore, be said to have yet become *publici juris* within the meaning of that expression as applied to trade names. The evidence plainly shews the value to the plaintiffs of the name of "Yorkshire Relish." The name not only denotes a particular kind of sauce, but it denotes the sauce which the plaintiffs and they alone have hitherto made. Those persons who are in the trade or who read all that is on the labels know that "Yorkshire Relish" is the sauce made by the plaintiffs for which they are famous. At the same time it is true that great numbers of ordinary retail buyers are guided by the words "Yorkshire Relish"; such persons do not attend to anything else on the labels. So long as "Yorkshire Relish" are the conspicuous words, an alteration in the label does not attract the attention of the great majority of the buyers, or give rise to any suspicion that the sauce with the altered label is not the same or does not come from the same maker as that which they are accustomed to buy or have been told to ask for. The evidence on this point is very strong; so strong that I doubt the possibility of anyone putting sauce in

ordinary round glass sauce bottles with "Yorkshire Relish" conspicuous upon them without misleading the public and seriously injuring the plaintiffs. The defendants having succeeded in removing from the register the words "Yorkshire Relish" as a separate trade-mark, have determined to try and make a sauce like "Yorkshire Relish," and to sell it under that name. They have succeeded in making a sauce so like in appearance, taste, and smell to the plaintiffs' sauce that it is difficult to distinguish the one from the other. But still the defendants have not discovered the plaintiffs' secret, and the sauce made by the defendants is not the same as that sold by the plaintiffs; it is not made from their recipe, and it is not in all respects like the plaintiffs' sauce. The defendants have taken care not to imitate the plaintiffs' label nor their trade-mark of a plate. Moreover, the defendants print their own names in conspicuous letters on their own label, and they now sell their own sauce in pink, and not white, wrappers. They have a round gilt disc, instead of a round blue plate. In short, when both the plaintiffs' and the defendants' sauces are looked at as they are sold the differences between the two are apparent enough to anyone whose attention is drawn to them. But the resemblances are as conspicuous as the differences. The round disc used by the defendants is a substitute for the plaintiffs' round plate. The bottles themselves are alike in shape, size, and appearance, and the words "Yorkshire Relish" are impressed into the glass. The prices at which the defendants sell to grocers are lower than the plaintiffs' price; but the price paid by the customers to retail grocers is the same—viz., 4½d. for the small bottles. But, above all, the words "Yorkshire Relish" are as conspicuous on the defendants' bottles as on the plaintiffs'. The consequence is that, notwithstanding the differences to which I have alluded, the evidence proves that the defendants' sauce can be, and in fact is, easily mistaken by ordinary buyers for the sauce which the plaintiffs have long made and sold, and still make and sell, under the name of "Yorkshire Relish." This fact is undeniable. I pass over the defendants' price lists and showcards, for, although they are of considerable importance, there is other evidence far stronger which proves the statement I have made. [His lordship referred to the evidence, and continued:—] I cannot therefore say that the differences between the bottles as sold are sufficient to prevent mistakes. They do not. What is the legal consequence? It follows from what I have stated in the earlier part of my judgment that the plaintiffs are entitled to be protected. The case falls within the principles acted upon in the *Glenfield Starch case*, the *Excelsior White Soap case*, *Seixo* v. *Provezende*, *Angostura Bitters case*, and the *Stone Ale case*, and *Reddaway* v. *Banham* in the House of Lords. In most, if not in all, of these cases the defendants took care to put their own name on the goods they sold. It follows that the plaintiffs are entitled to be protected from what the defendants are doing. Stirling, J., has so decided, and has granted an injunction which is, in effect, an injunction not to restrain the defendants from selling their sauce as "Yorkshire Relish" without any qualification, but to restrain them from doing so without better distinguishing their sauce from the sauce made and sold by the plaintiffs. For the reasons I have already given, my opinion is that the judgment appealed from is right, and that the appeal must be dismissed with costs.

KAY and A. L. SMITH, L.JJ., delivered judgments in which they concurred.—COUNSEL, *Moulton*, Q.C., *Buckley*, Q.C., and *Waggett*; *Graham Hastings*, Q.C., *J. Cutler*, and *Hampson*. SOLICITORS, *Thorowgood, Tabor, & Hardcastle*, for *Cooper & Co.*, Newcastle-under-Lyme; *J. S. Salaman*.

[Reported by ARNOLD GLOVER, Barrister-at-Law.]

Re **DE HOGHTON, DE HOGHTON** *v.* **DE HOGHTON**—No. 2, 30th March.

INLAND REVENUE—LEGACY DUTY—SUCCESSION DUTY—TENANT FOR LIFE SUBJECT TO TERM—TERM CHARGED WITH ANNUITY IN FAVOUR OF—TRUST FOR ACCUMULATION—LEGACY DUTY ACT, 1845 (8 & 9 VICT. c. 76), s. 4.

This was an appeal from the decision of Stirling, J., 43 W. R. 630; 1895, 2 Ch. 517. The question was whether legacy duty was payable under the following circumstances. Sir Henry De Hoghton, who died on the 2nd of December, 1876, by his will devised his estates to trustees, their heirs and assigns, to the use of the same persons, their executors, administrators, and assigns, for the term of 500 years, to commence from the testator's decease, upon the trusts thereinafter declared concerning the same, and, subject to that term and to the trusts thereof, to the use of Sir Charles De Hoghton and his assigns for life, with certain remainders to his issue in tail, with remainder to the use of Richard De Hoghton for life, with similar remainders in tail, with remainder to the use of Sir James De Hoghton for life. The trusts of the term were (*inter alia*) to pay to the person who for the time being should, subject to the term, be entitled under the will to the possession or receipt of the rents and profits of the devised estates an annuity which was, according to the age of the recipient to be £1,000, £2,000, or £3,000 a year. Subject to that trust, the trustees were directed during the period of twenty-one years from the testator's death to accumulate the rents and profits arising from the hereditaments and premises comprised in the term, and apply the same, with the accumulations, upon trust to purchase land and settle the same as nearly as possible in the same manner as the testator's estates thereby devised, and after the determination of that period of twenty-one years to pay the rents and profits to the person or persons for the time being entitled to the hereditaments and premises comprised in the term, and the reversion expectant on the term. The will contained the usual powers of leasing. These were to be exercisable during the period of twenty-one years just referred to, as well as during the minority of any tenant for life or tenant in tail, by the trustees of the term. The successive tenants for life were empowered to charge the estate with a rent-charge in favour of a wife and portions in favour of children, and any appointment under these powers was to take effect in priority to the trust for accumulation. It was provided that no charge under any such appointment should take effect unless the person so charging, or some issue of such person, should become entitled to the rents and profits of the estate; but, for the purposes of such proviso, the will was to be construed as if the term of 500 years had not been limited therein. Richard De Hoghton died in August, 1892, and Sir Charles De Hoghton on the 12th of April, 1893. The respondent, Sir James De Hoghton, thereupon became entitled to receive from the trustees an annuity of £3,000, and became tenant for life, subject to the term. The Legacy Duty Act, 1845 (8 & 9 Vict. c. 76), by section 4, provides that every gift by any will which shall be payable out of, or charged or rendered a burden upon, the real or heritable estate of the testator, whether such gift be by way of annuity or in any other form, shall be deemed to be a legacy. Stirling, J., held that legacy duty was payable in respect of the annuity. The Commissioners of Inland Revenue appealed, and contended that succession duty and not legacy duty was payable.

THE COURT (Lord HERSCHELL, A. L. SMITH, and RIGBY, L.JJ., RIGBY, L.J., dissenting) dismissed the appeal.

Lord HERSCHELL said:—It cannot be denied that the gift in question comes *primâ facie* within these words. But it is said to have been decided that where the gift, whether by way of annuity or otherwise, is charged upon or payable out of the estate of the person to whom the gift is made the case is not within the statute. Since the Succession Duty Act came into operation there would in such a case be, it is said, a duty payable in respect of a succession under that Act, and prior to that Act no duty would have been payable in such a case. I will refer presently to the decision relied on. It has been often said that, in considering whether the case is within the Act relating to legacies or to successions, the substance of the matter must be looked at, and not the mere method of conveyancing by which the disposition of the testator's estate is provided for. This is the more necessary, inasmuch as the Acts relate to Scotland as well as England, and the system of conveyancing and the rules by which it is governed are by no means identical in the two countries. Now, I should certainly not be disposed to dissent from the proposition that there may be cases in which a gift, being charged on and payable out of the estate of the person entitled to the gift, is therefore not subject to legacy duty. But the question is whether in the present case, when the substance of the matter is looked at and conveyancing forms are disregarded, the annuity to which the respondent is entitled is charged on or payable out of his estate in any sense which can give rise to such an exemption. When I speak of disregarding conveyancing forms I am, of course, alive to the fact that the language used must be looked at to see what is taken under a will, and that such language must have its natural legal effect. I merely wish to emphasize the point that you must get behind all that is technical, and find out what the substantial effect of the disposition is. The case is put for the appellants in this way. Sir James De Hoghton, it is said, is tenant for life of the estate, subject indeed to the term, but that is a mere piece of machinery to facilitate the scheme of the testator; the annuity is charged none the less on the estate of which he is life tenant. Now, there may, no doubt, be many cases in which, notwithstanding a prior term, it would be quite proper for the purpose we are dealing with to regard the estate as that of the person entitled subject to the term, and to speak of an annuity charged on it as being payable out of his estate. But what is the state of things in the present case during twenty-one years from the death of the testator? The respondent is not entitled to enter into possession; he has no right to receive any of the rents or profits; the management of the estate is vested by the will in the trustees; its administration does not rest with the respondent. As far as I can see, his right is to receive an annuity of £3,000 a year, and no more. During the period of twenty-one years from the testator's death he can receive no more benefit from it than if he were a stranger to it altogether, and, unless he is alive at the expiration of the twenty-one years, no such right or benefit will ever accrue to him. He has, indeed, a power to charge the estate for certain purposes; but this is a power expressly conferred to charge the inheritance, and not merely his life estate. He acquires it by the express terms of the will, and does not derive it from the fact that, subject to the term, he is made life tenant. Under these circumstances, looking at the substance of the matter, I find myself quite unable to say that the annuity to which he is entitled is charged upon or payable out of his own estate in the sense to which I have referred. It is said that the effect of the will is the same as if the respondent had been entitled to receive the rents and profits of the estate, and to retain for his own use each year £3,000 thereof. I do not think this is so. He would then, at least, have been entitled to enter into receipt of the rents and profits, which he is not under the testator's will. The rights which the respondent in fact possesses might, no doubt, have been conferred upon him in different ways. If the estate had been devised to the trustees absolutely, with directions to pay an annuity of £3,000 a year and accumulate the surplus income during twenty-one years, and then to settle the estate in such a way that the same persons who are made tenants for life and in tail under the will should become tenants for life and in tail, the position of the respondent would have been in substance the same as at present. He would have received just the same benefit; his annuity would have been secured in the same way. But it would have been then impossible to contend that the annuity was charged on or payable out of his estate. If in that case he would have got just the same pecuniary benefit as at present, it seems to me to follow that in substance the estate on which his annuity is charged, and out of which it is payable, cannot for the purpose we are considering be regarded as his estate. It is true that, if the *Re Clitheroe Estate* (34 W. R. 189; 31 Ch. D. 135) be correctly decided, the respondent may be in the position of a tenant for life within the meaning of the Settled Land Act, so that the

power of leasing conferred on the trustees by the will cannot be exercised without his consent. I must in this court take that case to have been rightly decided. I do not think the decision touches the question which we have to determine. I think it is impossible to hold that, if this case could not have been regarded before the Settled Land Act was passed as one in which the annuity was payable out of the respondent's own estate so as to exempt it from legacy duty, it can be differently regarded now. If this be the result, it would be a strange effect, indeed, of legislation dictated by quite different considerations. In my opinion the utmost effect of the Act can be to add the respondent for some purposes to the trustees of the will as a *quasi* statutory trustee, whose consent is necessary to certain dealings with the property. The case relied on by the appellants is *Shirley* v. *Earl Ferrers* (1 Ph. 167), decided by Lord Lyndhurst. It arose under the earlier Act relating to legacy duty, the 58 Geo. 3, c. 184; but there is no distinction for the present purpose between this and the later statute. [After referring to the facts of that case, his lordship said:—] It does not seem to me to be an authority which compels us to hold that the annuity is exempt from legacy duty because it is charged upon and payable out of the respondent's estate. I do not, of course, for a moment question that the respondent is tenant for life, subject to the term, and that he has as such certain rights. He could, as suggested, in some circumstances join in barring the entail, and when that was done in putting an end to the trust for accumulation. But the statute creating the legacy duty applies in terms to the annuity in question; there is no exception in the statute which excludes it. In *Shirley* v. *Earl Ferrers* an exception was implied where the annuity was charged on and payable out of the annuitant's estate. I am bound to admit this exception in such a case as was then in question. In the present case I do not think the annuity was charged on or payable out of the respondent's estate in any sense in which such an exception could reasonably be engrafted upon the plain words of the statute which we have to construe.

A. L. SMITH, L.J., delivered judgment to the same effect.

RIGBY, L.J., after pointing out that the tenant for life in possession, subject to the term, was the person who, under the old law, would have made a tenant to the *præcipe*, and was now protector of the settlement, and he and the first remainderman in tail could, by a disentailing deed, make themselves entitled to the whole fee simple, subject only to charges taking effect in priority to their estates, and so put an end altogether to the trusts for accumulation during the residue of the term of twenty-one years, if they were so minded, and could put an end to the trusts for payment of an annuity to the immediate freeholder, said that for himself he could see no escape from the conclusion that Sir James being, on the death of his brother Charles, seised in possession of the immediate estate of freehold, the annuity given to him was nothing more than a return of part of the produce of his life estate so as to take effect out of the life estate limited to him. He thought, therefore, that the principle laid down in *Shirley* v. *Earl Ferrers* applied, and that legacy duty was not payable. —COUNSEL, *Sir R. B. Finlay*, S.G., and *Vaughan Hawkins*; *Graham Hastings*, Q.C., and *Ingle Joyce*. SOLICITORS, *The Solicitors to the Inland Revenue*; *Rowcliffes, Rawle, & Co.*

[Reported by ARNOLD GLOVER, Barrister-at-Law.]

TREVOR *v.* **HUTCHINS**—No. 2, 25th March.

ADMINISTRATION—DEBTOR AND CREDITOR—STATUTE-BARRED DEBT—FUND IN COURT—RIGHT OF RETAINER.

Appeal from a decision of Stirling, J. An action was in 1875 brought for the execution of the trusts of a deed of arrangement for the benefit of creditors executed by a firm of Tulloch, Brodie, & Co., who had failed in 1807. By his certificate, dated the 2nd of August, 1883, the chief clerk found, in answer to inquiries which were directed in the action, that certain sums were due to George Hartwell, the last surviving partner of several firms who were creditors of Tulloch, Brodie, & Co. Such amounts were ordered to be carried over to the account of the legal personal representative of George Hartwell, when constituted. George Hartwell died in 1842 insolvent, and indebted to his son Francis Hartwell. Francis Hartwell died in 1867, and his will was duly proved by his son Francis Grant Hartwell, the executor named therein. Francis Grant Hartwell on the 3rd of July, 1890, took out letters of administration *de bonis non* to the estate of George Hartwell. He had since died, having by his will appointed his wife, Elizabeth Hartwell, his sole executrix. She thus became legal personal representative of both George and Francis Hartwell. An inquiry having been directed as to the persons entitled, and in what shares and proportions, to the share of George Hartwell, Francis Grant Hartwell claimed to be entitled, as administrator of George Hartwell under the grant of the 3rd of July, 1890, to set up a right of retainer in respect of the debt due from George to Francis Hartwell. Stirling, J., being of opinion that the debt was statute-barred, refused to order the fund to be paid out to the administrator, in order to enable him to acquire a right of retainer, such right being an anomaly, and one which ought not to be extended. The administrator appealed, and urged that he was the only person who could give a good discharge in the action for the money standing to the credit of the action. There was no reason for suing before, because this was a windfall coming in to the estate after a long lapse of time. The following cases were referred to: *Re Jones, Calver* v. *Laxton* (34 W. R. 249, 31 Ch. D. 440), *Richmond* v. *White* (27 W. R. 878, 12 Ch. D. 321), *Loy* v. *Duckett* (Cr. & Ph. 305), *Peacock* v. *Suggars* (4 De G. F. & J. 406), *Coombs* v. *Coombs* (L. R. 1 P. & D. 288, 14 W. R. Dig. 23), *In the Goods of Brackenbury* (25 W. R. 698, 2 Pro. Div. 272).

THE COURT (LINDLEY, KAY, and A. L. SMITH, L.JJ.), without calling upon the respondents, dismissed the appeal.

LINDLEY, L.J., pointed out that the order for the inquiry as to the persons who were beneficially entitled to George Hartwell's share was made in the presence of George Hartwell's then legal personal representative; and before that inquiry was answered the present legal personal representative came to the court, and asked for that money to be paid over to her. The result would be that when she got the money she would prefer herself, and pay herself in full what was due to Francis, and leave the other creditors of George without any dividend. If the court acceded to the request before the inquiry was answered, the result would be that she would not appear as having a valid claim as a creditor against George Hartwell's estate, because Francis Hartwell's debt had been barred; she would not therefore appear amongst the persons beneficially entitled. She had no right to retain until she had got money in her hands. She said, in order to save her from that certificate—in other words, in order to defeat the inquiry which was directed in her presence: "Help me to get the money out of court and defeat the inquiry altogether." His lordship then commented on *Loy* v. *Duckett* (*ubi supra*), and said that under the very peculiar combination of circumstances the court ought not to assist the legal personal representative of George Hartwell to defeat the whole of the inquiry which was ordered in her presence or in that of her predecessor. There was no principle which compelled the court to assist a person to get into the position to exercise a right of retainer.

KAY, L.J., expressed himself as of the same opinion. He said that the fund, being in court and carried to a separate account, could not be touched except under an order of the Chancery Division of the High Court; consequently this application was made in Chancery by the administratrix *de bonis non* of George Hartwell, who said: "I also represent a person who was a creditor of George Hartwell. I admit that the debt is barred by the statute long ago; but I say that, in my character as legal personal representative of George Hartwell, I am entitled to have this fund handed out to me. No matter what I am going to do with it, I am entitled to have it handed out to me. I mean, of course, to exercise the right of retainer when I get it, which will then arise for the first time, and I will pay myself out in full—the fund is not more than enough to do that—and whoever else is entitled I do not care." The rule in *Loy* v. *Duckett* (*ubi supra*), that the court would not pay out under such circumstances, but try and find out who were entitled to it, did not stand alone: for a former representative of George Hartwell, who was now dead, was before the court on the hearing of a petition by someone who claimed an interest in the fund and asked to have it, or part of it, paid out to him. The court then, in the presence of the legal personal representative, directed an inquiry as to who were beneficially interested in the fund. By the admission of the present appellant the answer to that inquiry would certainly leave her out altogether, because she admitted that the debt was long barred. His lordship did not mean to say one word to encourage the legal personal representative of George Hartwell to suppose that a court of equity would under any circumstances permit him or her to have the fund in order that she might exercise a right of retainer and oust the other creditors. Would it ever do so, after such an inquiry as that directed? His lordship thought not, and that was a complete answer to that appeal.

A. L. SMITH, L.J., concurred. Appeal dismissed.—COUNSEL, *Buckley*, Q.C., and *Faweus*; *Graham Hastings*, Q.C., and *Brabant*. SOLICITORS, *Bane & Heppell*; *Shearman & Rayner*.

[Reported by W. SHALLCROSS GODDARD, Barrister-at-Law.]

THE COMMITTEE OF LONDON CLEARING BANKERS *v.* **THE COMMISSIONERS OF INLAND REVENUE**—No. 2, 23rd March.

TRANSFER ORDER—WHETHER OR NOT A BILL OF EXCHANGE—SOLE PURPOSE OF REMITTING MONEY—STAMP ACT, 1891, s. 32.

This was an appeal by the Committee of London Clearing Bankers against the decision of a Divisional Court, and raised the question whether certain transfer orders were bills of exchange within the meaning of the Stamp Act, 1891, s. 32, and, if so, whether they were liable to the payment of stamp duty either at the fixed rate of one penny or *ad valorem*. On the 25th of October, 1894, two instruments were presented on behalf of the Committee of London Clearing Bankers to the commissioners for their opinion as to the duty with which they were chargeable. The following is a copy of one of such instruments:—

"046,713. "Public Revenue.

"London, Aug. 31, 1894.

"To the Cashiers of the Bank of England.

"Transfer from our account to the account of the Commissioners of Customs,

"Two hundred and twenty-five pounds sixteen shillings and sevenpence. (£225 16s. 7d.)

"On account of Barclay, Bevan, Tritton, Ransom, Bouverie, and Co.

"W. B. PEARMAN."

This instrument bore upon it two impressions of the words "Duty paid" from a rubber stamp, being the official mark of an officer of Customs. The other instrument was in the same form, but it was for a different amount, was not stamped "Duty paid," and was crossed "Bank of England." When the instruments were presented for adjudication the commissioners were informed by Messrs. Murray, Hutchins, Stirling, & Co., with respect to the first instrument, that it was a transfer order of Messrs. Barclay, Bevan, Tritton, Ransom, Bouverie, & Co. from their account with the Bank of England to the account of the Commissioners of Customs with the Bank of England, and that this order was handed by Messrs. Barclay & Co. to a customer in exchange for his cheque on them for the amount of Customs duty on goods requiring to be cleared at the Custom-house, and was handed by the customer to the Commissioners of Customs, by whom it was delivered to the Bank of England; and, with respect to the second instrument, that it was a similar transfer order, which was delivered by

Messrs. Barclay & Co. to an officer of Customs in exchange for their customer's cheque on them for the amount of Customs duty on other goods requiring to be cleared, and that this order was delivered by the Commissioners of Customs to the Bank of England. On the 9th of August, 1894, the Commissioners of Inland Revenue issued a circular to bankers, of which the following is a copy:—

"The attention of the Board of Inland Revenue has been drawn to the fact that certain bankers, when passing money to the account of that revenue by draft of transfer from an account at the Bank of England or by ordinary draft, omit to stamp the draft. The Board conceive that the omission arises from a misapprehension of the terms and effect of exemption 10, under the head 'Bill of Exchange,' in the schedule to the Stamp Act, 1891, and desire to point out that that exemption is confined to the remittance of money which is money standing to a revenue account prior to remittance, and that they will not accept any such draft as above referred to when unstamped."

The Commissioners expressed their opinion that each of the instruments was a bill of exchange payable on demand within the meaning of the Stamp Act, 1891, and properly stamped with the duty of one penny. The Committee of London Clearing Bankers declared themselves dissatisfied with the determination of the commissioners, on the grounds, first, that the instruments are not bills of exchange within the meaning of the Stamp Act, 1891; and, secondly, that, if they are, they fall within exemption No. 10, under the head "Bill of Exchange," in the first schedule to that Act, in favour of "bill drawn in the United Kingdom for the sole purpose of remitting money to be placed to any account of public revenue," and they required the commissioners to state a case for the opinion of the court, which was accordingly done. The Stamp Act, 1891, s. 32, imposes a penny stamp on a bill of exchange "payable on demand," and an *ad valorem* stamp on a bill of exchange "of any other kind." There are various exemptions, among which is (10) "Bill drawn in the United Kingdom for the sole purpose of remitting money to be placed to any account of public revenue." The Divisional Court held that the documents in question were bills of exchange within section 32 of the Stamp Act, 1891, and that they did not fall within the 10th exemption. The committee appealed against this decision.

Lindley, L.J., said that the Stamp Act, 1891, required that bills of exchange should be stamped, and divided bills of exchange into two classes:—bills which were to bear a penny stamp, and bills which were to be stamped with *ad valorem* stamps. The first class were in the Act called bills of exchange payable on demand, and the second class were referred to as other bills of exchange. His lordship referred to section 32 of the Act, and pointed out that it comprised documents which would not in ordinary parlance be called bills of exchange either at common law or under the Bills of Exchange Act, 1882, but all these documents were to be stamped. His lordship then referred to the documents in question, and held that they fell within the definition of a bill of exchange contained in section 32, and were therefore taxable under the Act, and that as they were obviously payable on demand they ought to be stamped with a penny stamp. On the question whether the documents in question fell within the 10th exemption his lordship held that, as the real purpose for which the documents were drawn was to get the dutiable goods cleared by the Customs officers, it could not be said that the documents were drawn for the sole purpose of remitting money to be placed to any account of public revenue. In his lordship's opinion the appeal ought to be dismissed.

Kay and A. L. Smith, L.JJ., concurred.—Counsel, *Cohen*, Q.C., and *H. Tindal Atkinson*; *Sir R. E. Webster*, A.G., and *Danckwerts*. Solicitors, *Murray, Hutchins, Sterling, & Murray*; *Solicitors of Inland Revenue*.

[Reported by W. Scott Thompson, Barrister-at-Law.]

High Court—Chancery Division.

WHITWHAM v. WESTMINSTER BRYMBO COAL, &c., CO.—Chitty, J., 31st March.

Trespass—Injury to Land—Damages—Wrongful Tipping of Spoil on Land—Measure of Damages.

This was a summons to vary the report of the official referee. At the trial before Romer, J., the defendants claimed title to certain land by virtue of an alleged agreement, but it was held that there was no such agreement. By the judgment it was declared that the land belonged to the plaintiffs, and that the defendants had been guilty of committing a trespass upon the land by tipping or depositing thereon spoil or other material, and an injunction was granted restraining them from further tipping or depositing upon the land any spoil or other material. It was further ordered that the defendants should deliver possession of the land to the plaintiffs; and an inquiry was directed what, if any, sum of money was proper to be awarded to be paid by the defendants to the plaintiffs by way of damages for any injury sustained by the plaintiffs since the death of their predecessor in title by reason of the defendants' trespass by tipping or depositing spoil or other material upon the land. The form of the inquiry left open the question of the measure of damages. In answer to the inquiry the official referee made a special report—first, that the sum proper to be paid by way of damage was the sum of £200; secondly, that the defendants had by their trespasses rendered land belonging to the plaintiffs, 1a. 3r. 9p. in extent, valueless for any but tipping purposes; and, thirdly, that in assessing the £200 he had taken as the measure of damage the diminished value of the plaintiffs' land, in extent 1a. 3r. 9p., caused by the defendants' trespass. In arriving at the £200 the referee appeared to have taken the land at its agricultural value. The plaintiffs contended that the proper measure was the reasonable value of the land for tipping purposes, which was treated by the referee as £500 per acre, such being the purposes for which the defendants actually used the land. Of the total area of the land, 3r. 20p. had been covered by the defendants with spoil; the remaining portion, 3r. 29p., was still available for tipping purposes, but for no other purpose.

Chitty, J., said that the question was, What was the measure of damages in the circumstances of the case? The referee had followed the ordinary rule in actions for injury to land. See Mayne on Damages, 5th ed., p. 430. Ought the value of the land for tipping purposes to have been taken into consideration in assessing the damage? The plaintiffs relied on the decisions in reference to mining operations as shewing the true principle. In *Martin* v. *Porter* (5 M. & W. 351), Parke, B., directed the jury that the plaintiff was entitled to compensation for the defendant passing through his coal mine with coals gotten from his own mines, and ought to pay as for a way-leave. Under the leave given to move to reduce the damages, the point whether this direction was right might have been raised; but it was not raised on the motion made. His lordship referred also to the decisions in *Jegon* v. *Vivian* (19 W. R. 365, L. R. 6 Ch. 742) and *Fothergill* v. *Phillips* (L. R. 6 Ch. 770, 20 W. R. Ch. Dig. 121), and the distinction taken in such cases between "innocent" and "wilful" or "guilty" trespassers. Did the principle of the way-leave cases apply to a case of tipping? The principle was that a wrongdoer should not make a profit out of his own wrong, and that the value of the land for the purposes for which it was actually used by the wrongdoer ought to be taken into consideration. In the case of tipping the use was on the surface and open, and in the present case the plaintiffs appeared to have been aware that the tipping was going on. But that made no substantial difference, and his lordship thought that the principle did apply, and that the plaintiffs were entitled to damages on the basis of what would be a reasonable sum to be paid for the use of their land by the defendants for tipping purposes. The plaintiffs were not entitled to any interest, and, the injunction restraining the defendants from further tipping on the land, damages should be on the higher footing in respect of so much only of the land as had been actually used by the defendants for tipping. In respect of the remainder of the land the defendants ought to pay on the footing of the diminished value of the land to the plaintiffs.—Counsel, *F. Thompson*; *C. A. Russell*. Solicitors, *Field, Roscoe, & Co.*, for *Evan Morris & Co.*, Wrexham; *Norris, Allens, & Chapman*, for *J. B. Pellett*, Manchester.

[Reported by J. F. Waley, Barrister-at-Law.]

Solicitors' Cases.

Re **MARGETTS (TAXATION)**—27th and 31st March.

Solicitor—Costs—Taxation—Several Bills—One Barred by the Statute of Limitations—Common Order to Tax—Several Lots Purchased—One or More Bills.

This was an application on the part of A. M. Margetts to review the taxation of certain bills of costs. It appeared that Messrs. H. C. and A. C. Margetts acted as solicitors for the applicant in respect of several matters, and delivered to her on the 26th of November, 1895, six bills of costs; the first of which was for work done between December, 1888, and October, 1889, though on the face of it it appeared to be for work done down to March, 1890. On the 19th of December, 1895, the common order to tax the six bills was obtained. On taxation objection was taken to the first bill on the ground that it was statute barred, and the taxing master certified that the bill was statute barred, but notwithstanding he allowed the bill. A second question was raised in reference to one of the other bills. It was for charges and disbursements as to the purchase of four lots of land of which the purchase prices were respectively £105, £100, £10, and £50, and which the applicant contended, though not bought together, were the subject of one transaction; but in respect of which the taxing master held that the solicitors were entitled to charge for each lot the minimum charge of £5 or £3 as provided for by rule 8 of Schedule 1, part 1, of the General Order made in pursuance of the Solicitors' Remuneration Act, 1881, on the ground that each lot had a separate and distinct title, with separate abstracts which had to be investigated.

Kekewich, J., said:—On such questions as this first question it is the practice of the judges of the Chancery Division to refer to the taxing master to ascertain whether there was any settled practice in the taxing office in relation thereto; and his lordship had so done, and found there was no settled practice. In *Curwen* v. *Milburn* (38 W. R. 49) it was held that the taxing master ought to tax all the items of the bill without regard to the statute of limitations, because the object was to ascertain the amount for which a lien was claimed, and in *Budgett* v. *Budgett* (43 W. R. 167) the taxing master rightly taxed statute-barred costs which retiring trustees claimed the right to retain out of the trust estate, as there the question was in respect of what the trustees were entitled to be indemnified. These two cases went a long way towards deciding that the taxing master was correct. The point his lordship had to deal with was whether the taxing master ought to tax statute-barred costs. Convenience points to taxing. Whether they ought to be paid when taxed was a question for the court to determine. The taxing master should deal with the items and say what ought to be allowed, and not consider whether anything ought to be recovered. If there had been a fixed practice in the office, it should be followed; but as there is not, his lordship was of opinion that this was the balance of convenience. Ought these particular costs to be paid? The order to tax was the common order with the usual submission to pay what should appear to be due

There were no special conditions annexed, no exception as to disputing retainer or otherwise. What was the right of the client under such an order? He is bound to pay all costs properly incurred. There is no injustice in that. He has the bills, and must know what business was done. He applies with his eyes open, and submits to pay what is due. The statute did not bar the debt, but merely the remedy. The more convenient construction of the order was that what was found on taxation to be due was to be paid. The client submitted to pay what was found due on taxation. If he had wished to raise the statute, that should have been done by a special order. As regards the second question, if the solicitor had been instructed to complete these purchases at separate intervals, so that each was completed before the other, the argument for the applicant would be untenable. Where there was one vendor of several properties and the same solicitor acting for him, so that the purchaser's solicitor had less trouble and his work largely reduced, such a proposition was not unreasonable. But the rules must be applied generally, and fine distinctions were impossible. Where, as in this case, each lot had a separate title, a separate abstract, and each title was investigated, the solicitor was entitled to the minimum scale fee in each case. Summons refused with costs.—COUNSEL, *J. Ashton Cross; T. L. Wilkinson.* SOLICITORS, *Patersons, Snow, Blozam & Kinder; H. Reid*, for *H. C. Margetts & Son*, Chatteris.

[Reported by F. T. DUKA, Barrister-at-Law.]

County Courts.

HUNT *v.* **GOLDBY**—Brompton, 10th February.

PRINCIPAL AND AGENT—COMMISSION—CLAIM FOR SERVICES.

His HONOUR Judge STONOR.—The defendant in this action (remitted from the High Court) was desirous in July last of becoming the tenant of premises known as Ashburton House, situate at Walham Green, and requested the plaintiff to endeavour to obtain a lease for him from the owners, Robert Calcutt and others, trustees of the Butchers' Charitable Institution, which the plaintiff promised to do; and in consideration of which promise the defendant gave the plaintiff the following document, signed by him:—

"To Mr. G. Hunt. "July 1st, 1895.

"I, G. H. Goldby, promise that in the event of the said G. Hunt obtaining possession of the Ashburton House, Walham Green," [no doubt, for the said G. H. Goldby] "to give him the sum of £50, as agreed."

And the defendant, at the same time, paid the plaintiff £1, which, the plaintiff deposes, was on account of the said sum of £50; which I find to have been the case, although the defendant deposes that it was only a loan to the plaintiff. The plaintiff at once communicated with the trustees of the said institution, and subsequently the defendant was put, through his instrumentality, in communication with the trustees and their solicitors. Previously to the date of the agreement the defendant was ignorant what was the tenure of the trustees and what lease they would be able to give him. After some negotiation, the trustees verbally agreed to give, and the defendant verbally agreed to accept, a lease of the said premises for the term of fifteen years and a quarter from the 24th of June last, at the yearly rent of £110; and the trustees' solicitors at the defendant's request sent him the draft of the lease for his approval, which he returned shortly after without alteration or observation, and the solicitors had it engrossed and executed by the trustees, and named a day for the defendant to call and receive the same and execute a counterpart thereof. The defendant called on the day named, but did not bring any money with him to pay for the costs of the lease, and said that he would call again in two days with the money, and complete the transaction. He failed to keep that appointment, and subsequently repudiated the verbal agreement for the lease into which he had entered. The trustees were at that time and subsequently perfectly willing to carry out their agreement, and to give the defendant possession of the premises. The plaintiff now claims £49, the balance of the £50 promised to be paid to him in the event of the plaintiff "obtaining possession of the premises"—of course, for the defendant, as I have already remarked. The defendant denies his indebtedness on two grounds: (1) That he in fact never obtained possession of the premises, and (2) that in the draft lease and the lease as engrossed, the house and buildings in question, and rather more than half the land held therewith, was granted to him for the agreed term, but that only the user of the remainder of such land "during the tenancy of the lessors," which it appeared by evidence at the hearing was that of quarterly tenants under the Metropolitan District Railway Co. The defendant's attention does not appear to have been drawn specially to this portion of the draft lease; but the defendant admitted that he had read the draft lease carefully, and could not deny that he had fully understood the portion of it which related to the user of the last-mentioned premises. On the 29th of July, 1895, the plaintiff wrote to the defendant for a cheque for £50, less £1 already paid, and not receiving an answer he wrote on the 4th of August that he purposed to call on the defendant for the same, to which the defendant replied by return of post asking the plaintiff "kindly to defer calling until after the Bank Holiday (say), Wednesday morning." The plaintiff called on that day, but failed to obtain payment. The defendant, in his affidavit under order 14, relied on the first grounds of defence, but not on the second. Upon consideration it appears to me that this case must be regarded as an ordinary case of commission between principal and agent, and to fall within the principle established by the cases of *Simpson* v. *Lamb* (17 C. B. N. S. 603), and *Prickett* v. *Badger* (32 L. J. R. C. P., p. 33). There a vendor refused to sell to a purchaser, whom an agent had procured, and who was willing to complete, and it was held that the agent was not entitled to his commission, but only to a reasonable compensation for the trouble he had taken in procuring a purchaser. Now, I take it that if the case had been reversed, and a purchaser who had employed an agent had failed to complete under similar circumstances, the agent would only have been entitled to recover from the purchaser in like manner for his services on a *quantum meruit*, and I also take it that for the present purpose a landlord and tenant are in the same position as a vendor and a purchaser. I therefore think that the plaintiff is only entitled to a reasonable compensation for his services in the present case. The only material distinction between the cases which I can see is that one is a contract for payment of the usual commission, and the other of a fixed sum and on which a deposit of £1 had been paid, but I cannot think that this is material. There is, of course, another possible view of this case—viz., that the agreement was not for the payment of a commission on the defendant obtaining a lease and possession as desired by him, but a conditional promise to pay the plaintiff £50 in the event of the plaintiff at any time obtaining possession of the premises in question for the defendant for any term or interest whatever; but this view appears to me to be almost absurd. At all events as the event has not yet happened and may yet happen during the joint lives of the plaintiff and defendant, no action can lie at present, although it may hereafter, and if the plaintiff now recover damages for his services in lieu of the sum of £50 agreed to be paid, he thereby admits it to have been a commission which has not become due, and the action can never lie. If the plaintiff desires he can have a nonsuit and retain all his rights under the agreement whatever they may be, and I shall give no costs against him, but otherwise I shall find for the plaintiff on a *quantum meruit* for £2, and give him costs on the higher scale, inasmuch as the damages for labour and services are unliquidated, and the action also involves "a difficult point of law" and one of "interest to a class or body of persons" under section 119 of the County Courts Act, 1888. Judgment for plaintiff, with £2 damages and costs on B Scale.—COUNSEL, *Mallinson; Rolland.*

LAW SOCIETIES.

INCORPORATED LAW SOCIETY.

In pursuance of the resolution passed at the adjourned annual general meeting, held on the 15th of July, 1881, to the effect that meetings of the society should be held in January and April, a special general meeting of the members of the society will be held, in the hall of the society, on Friday, the 24th of April next, at two o'clock precisely, to consider the subjects hereinafter mentioned, and of which notice has been duly given.

THE LONG VACATION.

The PRESIDENT will call the attention of the meeting to the fact that the council, after full consideration, did not deem it expedient to adopt the following resolution passed at the special general meeting held on the 31st of January last, viz.:—"That the rescission of Order 64, rules 4 and 5, of the Rules of the Supreme Court is desirable, and that the council be requested to bring this resolution to the notice of the Rule Committee."

NOTICE OF ANNUAL GENERAL MEETING.

Mr. HARVEY CLIFTON will move:—"That twenty-eight days' direct notice be given to members of the date of the annual general meeting of the society; that such notice contain an intimation of the vacancies on the council, and a notice that nominations of members to fill such vacancies must be sent to the office of the society fourteen clear days before the date of the meeting; and that the bye-laws be altered accordingly."

LEGAL EDUCATION.

Mr. CHARLES FORD will ask whether the latest method of education offered by the society to articled clerks is proving, or is likely to prove, less of a failure than the system which it superseded.

UNQUALIFIED PRACTITIONERS.

Mr. CHARLES FORD will ask whether the council will inquire into the truth of an alleged practice by which treasury clerks who are not solicitors are in the habit of instructing counsel, and also of conducting cases before magistrates.

Mr. BARRY COHEN will move:—"That, in the opinion of this society, a reform is desirable in the administration and arrangements existing in the Queen's Bench Division of the High Court of Justice."

SOLICITORS' BENEVOLENT ASSOCIATION.

The usual monthly meeting of the board of directors of this association was held, at the Law Institution, Chancery-lane, London, on Wednesday, the 8th inst., Mr. Sidney Smith in the chair. The other directors present were Messrs. W. Beriah Brook, H. M. Cotton, Wm. Geare, Samuel Harris (Leicester), J. H. Kays, Henry Roscoe, Frank W. Stone (Tunbridge Wells), R. W. Tweedie, F. T. Woolbert, and J. T. Scott (secretary). A sum of £290 was distributed in grants of relief, three new members were admitted to the association, and other general business transacted.

On the 6th inst. Mr. Inderwick, Q.C., was elected mayor for the "ancient town of Winchelsea and its liberties." The *Times* says that Mr. Inderwick was largely instrumental in retaining the privileges of this the only unreformed corporation in the kingdom.

COURT PAPERS.

HIGH COURT OF JUSTICE.—QUEEN'S BENCH DIVISION.

EASTER SITTINGS, 1896.

Date.	Lords' Court Witness.	Pollock, B.	Hawkins, J.	Mathew, J.	Cave, J.	Day, J.	Wills, J.	Grantham, J.	Charles, J.	Vaughan Williams, J.	Lawrance, J.	Wright, J.	Collins, J.	Bruce, J.	Kennedy, J.	Remarks.
1896. April 13	...	...	...	...	...	...	...	Northern Circuit	...	...	...	...	...	...	...	Mr. Justice Vaughan Williams will be sitting in Divisional Court in the event of Bankruptcy and Companies' Cases not being ready.
14	Divisional Court	Divisional Court	Nisi Prius	Nisi Prius Commercial List	Nisi Prius	Divisional Court	Nisi Prius	"	Divisional Court	Companies' work and Bankruptcy	Nisi Prius	Divisional Court	Railway and Canal Commission	Nisi Prius	Chambers	
15	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
16	"	"	"	"	"	(Cont. Crim. Court intervening)	"	"	"	"	"	"	"	"	"	
17	"	"	"	"	"	"	"	"	"	"	"	"	Northern Circuit	"	"	
18	"	"	"	"	"	"	"	End	"	"	"	North Eastern Circuit	"	"	"	
20	"	"	Central Criminal Court	"	"	"	"	Divisional Court	"	"	"	Divisional Court	Nisi Prius	"	"	
21	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
May 6	"	"	"	"	"	"	"	"	"	"	"	End	End	"	"	
13	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
20	"	"	"	"	"	"	"	"	"	"	"	Divisional Court	Nisi Prius	"	"	
21	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	

The Business of the Courts will be taken in accordance with the Judges' Resolutions of May 21, 1894. The Judges named to sit in Divisional Court will, whenever it becomes necessary, sit at Nisi Prius.

SUPREME COURT OF JUDICATURE.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Appeal Court No. 2.	Mr. Justice Chitty.	Mr. Justice North.
Monday, April 13	Mr. Clowes	Mr. Carrington	Mr. Farmer
Tuesday 14	Jackson	Lavie	Rolt
Wednesday 15	Clowes	Carrington	Farmer
Thursday 16	Jackson	Lavie	Rolt
Friday 17	Clowes	Carrington	Farmer
Saturday 18	Jackson	Lavie	Rolt
	Mr. Justice Stirling.	**Mr. Justice Kekewich.**	**Mr. Justice Romer.**
Monday, April 13	Mr. Pemberton	Mr. Beal	Mr. Leach
Tuesday 14	Ward	Pugh	Godfrey
Wednesday 15	Pemberton	Beal	Leach
Thursday 16	Ward	Pugh	Godfrey
Friday 17	Pemberton	Beal	Leach
Saturday 18	Ward	Pugh	Godfrey

LEGAL NEWS.

OBITUARY.

JUDGE ELLISON, the judge of the Sheffield and Rotherham County Court (District No. 13), died on the 7th inst. in London. He was the second son of Mr. Michael E. Ellison, of Sheffield, and was educated at St. Mary's College, Oscott, and was called to the bar on the 30th of January, 1844. He was appointed a judge of his late circuit in 1863.

GENERAL.

It is announced that, pursuant to the 75th section of the Supreme Court of Judicature Act, 1873, the Lord Chancellor, with the concurrence of the Lord Chief Justice, has fixed Monday, the 27th inst., at the House of Lords, at 11 o'clock, for the assembly of a council of the judges of the Supreme Court to consider the subject of the circuits of the judges and other matters.

In addressing the Grand Jury at the Birmingham Sessions on Thursday, Mr. Dugdale, the Recorder, animadverted upon the Criminal Evidence Bill now before Parliament. He said the privilege accorded by the measure of allowing a prisoner to give evidence in his own behalf without being subjected to cross-examination as to character and antecedents would be dangerous to the interests of truth, and he trusted public criticism would prevent this.

The *Green Bag* says:—A story is told of one of her Majesty's judges who is as remarkable for the quickness of his eyes and ears as for the keenness of his intellect. The other day a stranger in court, espying a friend, addressed him in a stage whisper with: "Hallo, old man! I haven't seen you lately. Are you all right?" The remark was hardly heard beyond the nearest bystanders, and there was consequently considerable bewilderment among those engaged in the case before the court when the judge, looking up from his notes, observed: "If the old man is all right, he had better go outside and say so."

One of the most successful of Messrs. H. E. Foster & Cranfield's periodical sales (No. 568) was held on Thursday, the 2nd inst., at the Mart, Tokenhouse-yard, E.C., when a total of £19,450 was obtained. The following are some of the prices realized:—Absolute reversion to one-third share of a moiety of about £40,000, sold for £4,000; absolute reversion to one-third of a legacy of £30,000, sold for £5,350; absolute reversion to one-third share of brewery shares and freehold residence, value £9,000, sold for £1,000; reversion to one-fourth share of an estate, value about £48,000, invested in first-class railway and other stocks, sold for £4,600; reversion to one-eighth share in same estate, sold for £2,675; absolute reversion to a moiety of American railway bonds, &c., value £1,312, with mortgage debt for £320, sold for £515; life policy for £1,000 in Scottish Provident Institution, life aged 60, sold for £840; life policy for £1,000 in Clergy Mutual Assurance Society, life aged 38, sold for £130; life policy for £550 in Guardian Life Office, age 60, sold for £140; shares of £10 each (£7 paid) in H. R. Baines & Co. (Limited) (*Graphic* and *Daily Graphic* newspapers), sold for £50 per share. Since the auction one of the three lots bought in—a life policy for £2,000 in the Economic Life Office on life 58—has been sold privately for £950. The total result achieved, therefore, stands at £20,400.

WINDING UP NOTICES.

London Gazette—FRIDAY, April 3.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

BREWERY JOINT STOCK SYNDICATE, LIMITED—Petition for winding up, presented March 26, directed to be heard on April 15. Robinson & Stannard, 19, Eastcheap. Notice of appearing must reach the abovenamed not later than 6 o'clock in the afternoon of April 14

CANTON PRINTING AND PUBLISHING COMPANY, LIMITED—Petition for winding up, presented March 26, directed to be heard on April 15. Beyfus & Beyfus, 60, Lincoln's-inn-fields, solors for petnr. Notice of appearing must reach the abovenamed not later than 6 o'clock in the afternoon of April 9

CROWN LEASE PROVISIONARY COMPANY, LIMITED—Creditors are required, on or before May 1, to send their names and addresses, and the particulars of their debts or claims, to

Harry Edmund Winter, 1, Northumberland avenue. Romer & Haslam, Copthall chambers, solors for liquidator

FALCONHURST SHIP COMPANY, LIMITED—Creditors are required, on or before April 18, to send their names and addresses, and the particulars of their debts or claims, to F. Gittins, 35, Victoria st, Liverpool

FORSICK & Co, LIMITED—Creditors are required, on or before May 16, to send their names and addresses, and the particulars of their debts or claims, to Edmund Lucas, 145, Cannon st. Linklater & Co, 2, Bond ct, Walbrook, solors to the liquidator

GREAT WESTERN STEAMSHIP COMPANY, LIMITED—Creditors are required, on or before April 29, to send their names and addresses, and the particulars of their debts or claims, to Mark Whitwill, William Butler, William Howell Davies, William Lane, Henry Wethered, and George White, Grove avenue, Queen sq, Bristol. Press & Co, Bristol, solors for the liquidators

LONDON MORTGAGE BANKING COMPANY, LIMITED—Creditors are required, on or before April 20, to send their names and addresses, and the particulars of their debts or claims, to Cooper Corbidge, 19A, Coleman st

NEWARK AND SHEFFIELD BREWERIES COMPANY, LIMITED—Creditors are required, on or before May 11, to send their names and addresses, and the particulars of their debts or claims, to William Henry Norledge, Newark-upon-Trent

YEADON GAS RETORT SYNDICATE, LIMITED—Creditors are required, on or before May 1, to send their names and addresses, and the particulars of their debts or claims, to William Kettlewell, Carpet Warehouseman, and Henry M. Thorne, Cocoa Manufacturer, Leeds. Bowling & Son, Leeds, solors for the liquidators

COUNTY PALATINE OF LANCASTER.

LIMITED IN CHANCERY.

MANCHESTER REAL PROPERTY COMPANY, LIMITED—Petn for winding up, presented April 1, directed to be heard at the Assize Courts, Strangeways, Manchester, on April 14. Rowley & Co, 2, Clarence bldgs, Booth st, Manchester, solors for petnrs. Notice of appearing must reach the abovenamed not later than 6 o'clock in the afternoon of April 13

FRIENDLY SOCIETY DISSOLVED.

SOUTH NORMANTON MOUNT TABOR MALE AND FEMALE FRIENDLY BENEFIT SOCIETY, Mount Tabor Methodist Free Church, South Normanton, Alfreton, Derby. March 25

London Gazette.—TUESDAY, April 7.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ALLIANCE CONTRACTING COMPANY, LIMITED—Petn for winding up, presented April 1, directed to be heard on April 15. Hepburn & Davison, 10, Westbourne-grove, W., solors for petnr. Notice of appearing must reach the abovenamed not later than 6 o'clock in the afternoon of April 14

BLACK HORSE EXTENDED PROPRIETARY SYNDICATE, LIMITED—Creditors are required, on or before June 30, to send their names and addresses, and the particulars of their debts or claims, to John William Jefferies, 164, Gresham House, Old Broad st. Braithwaite, 4, Throgmorton avenue, solor

CENTRAL GRAVING DOCK AND ENGINEERING COMPANY, LIMITED—Creditors are required, on or before May 18, to send their names and addresses, and the particulars of their debts or claims, to Mr. Henry Heywood, Exchange bldgs, Mount Stuart sq, Cardiff. Ingledew & Sons, Cardiff, solors to the liquidator

DANIEL MARSHALL, LIMITED—Petn for winding up, presented April 1, directed to be heard before Vaughan Williams, J., on April 15. Holmes & Son, 34, Clement's lane, Lombard st, solors. Notice of appearing must reach the abovenamed not later than 6 o'clock in the afternoon of April 9

HYGIENIC CANDLE AND NIGHT LIGHT COMPANY, LIMITED—Creditors are required, on or before May 20, to send their names and addresses, and the particulars of their debts or claims, to H. H. Wells & Son, 16, Paternoster row, solors to the liquidators

IDENTORS UNION, LIMITED—Petn for winding up, presented April 2, directed to be heard on April 15. Hamlin & Co, 9, Fleet st, agents for Wood & Co, Manchester, solors for the petnr. Notice of appearing must reach the abovenamed not later than 6 o'clock in the afternoon of April 14

JOSEPH WESTWOOD & Co, LIMITED—Petn for winding up, presented April 1, directed to be heard on April 15. H. A. Graham, 27, Chancery-lane, solor for petnr. Notice of appearing must reach the abovenamed not later than 6 o'clock in the afternoon of April 14

FRIENDLY SOCIETY DISSOLVED.

SANCTUARY VICTORIA ANCIENT ORDER OF SHEPHERDS FRIENDLY SOCIETY, Foresters' Hall, High st, Canterbury, Kent. March 30

CREDITORS' NOTICES.

UNDER ESTATES IN CHANCERY.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, March 27.

BROADBENT, SAMUEL, Southport April 30 Welsh v Broadbent, Registrar, Liverpool McMaster, Liverpool

London Gazette.—TUESDAY, March 31.

RUSHTON, WILLIAM, Bradford, Ironfounder May 5 Rushton v Rushton, Chitty, J Rushton, care of Sidney Perkins, 17, Furnival st, Holborn

WALKER, WILLIAM, Bolton, Lancaster, Commission Agent April 28 Mottram v Dearden, Registrar, Manchester Walker, Bolton

WEBSTER, PAUL, Padiham, Lancaster, Chemist April 27 Wilkinson v Webster, Registrar, Preston Waddington, Burnley

UNDER 22 & 23 VICT. CAP. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, April 3.

ADAMS, MARY JANE, Brighton May 1 Upperton & Bacon, Brighton

ALLEN, JAMES, Radcliffe, Lancs, Cotton Manufacturer May 5 Alfred Grundy & Co, Manchester

ANDREWS, JOB, Newport (Mon), Gardener April 15 Roger Evans, Newport

BAKER, THOMAS, Park pl, Upper Baker st May 1 Toovey, Orchard st

BURROW, THOMAS, Bristol, Tailor May 18 Tarr & Arbell, Bristol

BOOTH, RICHARD, Atherton, Lancs May 3 Watkins & Co, Atherton

CATTELL, HENRY JOSEPH, Milton next Gravesend May 9 Hilder, Jermyn st, St James's

CARTER, GEORGE MATTHIAS, Hertford, Licensed Victualler May 5 Wells & Coulthard, St Albans

DAVIES, JOHN, Liverpool May 1 Simpson & Co, Liverpool

MESQUITA, JACOB BUENO DE, Gower House Hotel, Gower st, Merchant May 20 Lumley & Lumley, Old Jewry chmbrs

FISHER, JOHN, Goosnargh, Lancs April 24 Rawsthorn & Co, Preston

FOURACRE, CAROLINE, Milverton, Somerset May 1 Bere, Weston super Mare

GILLSON, JOSEPH, Newark upon Trent, Gent April 10 Newton, Newark upon Trent

HOOPER, JAMES, Bath, Esq May 18 King & Co, Bath

HOOPER, JOHN, Kilmington, Somerset, Yeoman April 14 Rutter & Rutter, Wincanton

JAMES, THEOPHILUS JEMES, Denny st, Lambeth, Dairyman May 1 Lawrence, Essex st, Strand

KENDAL, Captain CLARENCE PETER TREVELYAN, Wilton crescent April 30 Dale & Co, Cornhill

LEMIL, JAMES WILLIAM, Cheltenham, Glos May 10 Heath, Cheltenham

LOWES, VICTORIA JANE, Haydon Bridge, Northumbrld May 12 S M & J B Benson, Clement's inn

LYSAGHT, JOHN, Suffolk, Esq June 1 Press & Co, Bristol

MASSEY, WILLIAM, Melbourne, York, Farmer April 30 S Powell, Pocklington

MASON, JOHN, Blyth, Northumbrld, Licensed Victualler May 15 Wilkinson & Marshall, Newcastle upon Tyne

MATTHEWS, THOMAS, Camberwell, Surrey, Contractor April 30 Peard & Son, Size lane

MEER, MARY ANN, Albert st, Regent's Park May 7 S M & J B Benson, Clement's inn

PARKINSON, HANNAH, Sheffield April 30 Wake & Sons, Sheffield

PARSONS, HENRY, Misterton, Somerset, Land Agent May 13 Clarke & Lukin, Chard

PRIEST, JOHN CROUCH, Lannock Farm, Hertford, Farmer April 26 Priest, Hitchin

RICKARD, RICHARD, Bermondsey st, Southwark May 14 Reep & Co, Gt St Thomas Apostle

SAYCE, HENRY RICHMOND, Clifton, Bristol, Gent May 15 Wansbrough & Co, Bristol

SHEPPARD, THOMAS, Newark upon Trent June 9 Norledge & Co, Newark upon Trent

STEVENSON, HARRIETT, Stoke upon Trent April 20 Keary & Co, Stoke upon Trent

THOMSON, GEORGE FRANCIS, New Bond st May 20 Slaughter & Colegrave, Arundel st, Strand

THURM, CHARLES GUSTAV FELIX, Newcastle upon Tyne April 30 Criddle & Criddle, Newcastle upon Tyne

TREASDALE, THOMAS MACKERETH, Old Hutton, Westmorland, Gent June 6 Thomson & Wilson, Kendal

WATSON, GEORGE, Castletown rd, West Kensington, Esq May 26 Stevenson & Couldwell, Gracechurch st

WERNINCK, JOHN SPENCER WYNN, Beaudere rd, Hammersmith, Gent May 1 Knight, South sq, Gray's inn

WHITE, ISRAEL, Bath May 18 Stone & Co, Bath

WICKHAM, ANN, Hastings May 13 Meadows & Co, Hastings

WILSON, SAMUEL, Culcheth, nr Warrington June 24 Diggles & Ogden, Manchester

WOODGATE, HENRY WILLIAM, Seymour, Victoria, Tailor May 15 Pritchard & Co, Little Trinity lane

WORTHAM, BISCOE HILL, Cambridge, Esq April 30 Isaac Cooke & Sons, Bristol

London Gazette.—TUESDAY, April 7.

BERRINGTON, JAMES, George st, Hampstead rd, Hotel Manager April 21 Cowdell, King's Cross rd

BUDD, RICHARD, Barnstaple May 1 Budd & Co, Austinfriars

COBB, CLEMENT FRANCIS, Teston, Kent May 12 Ridsdale & Son, Gray's inn sq

DARNBROUGH, GEORGE, Killinghall, York May 15 Kirby & Son, Harrogate

DOWNING, WILLIAM LOBB, Falmouth May 8 Jenkins, Falmouth

EDWARDS, JANE, Menston, York May 1 Kirby & Son, Harrogate

EDWARDS, WILLIAM, Killinghall, York, Gent May 15 Kirby & Son, Harrogate

FLETCHER, WILLIAM, Stapleford, Nottingham, Grocer May 7 Woodward, Nottingham

FORRESTER, JOHN, Llandudno, Tobacconist May 1 Quinn, Liverpool

HISTOQUE, SOPHIE, Osnaburgh st, Regent's Park May 15 Herbelet, Chancery lane

HOOPER, His Honour JUDGE JAMES JOHN, Yeovil, Somerset May 28 Warry, New Swindon

KIRKMANDER, WILLIAM COLERIDGE, Brighton, Surgeon Major May 1 Harrison & Powell, Raymond bldgs

LAYCOCK, JOHN, Otley, York, Plasterer May 1 Gledstone & Moorhaff, Otley

MOORE, ENOCH, Ecclesfield, York, Yeoman May 16 Parker & Brailsford, Sheffield

RICE, The Rev MORGAN JOHN, Douglas, Cork, Ireland May 31 Balderstone & Warren, Bedford row

STEVENSON, HARRIETT, Stoke upon Trent, April 20 Keary & Co, Stoke upon Trent

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, April 3.

RECEIVING ORDERS.

ALEXANDER, C J, Southampton bldgs, Financial Contractor High Court Pet March 14 Ord March 30

ATKINSON, JOHN WILLIAM, Stratford, Essex, Solicitor High Court Pet March 7 Ord March 30

AVIS, ROBERT JOHN, Bedford, Builder Bedford Pet March 20 Ord March 30

BALDAM, JOHN, Walsall, Staffs, Baker Walsall Pet March 31 Ord March 31

BAILEY, WILLIAM WHALE, Hampstead, Antiquarian High Court Pet March 6 Ord March 31

BENJAMIN, B, West Kensington High Court Pet Feb 1 Ord March 31

BOOTH, ABRAHAM, Nottingham Nottingham Pet March 31 Ord March 31

BOTTERILL, FREDERICK, Murton, nr York, Farmer York Pet March 30 Ord March 30

BOUNSALL, JAMES, Torpoint, Cornwall, Carpenter Plymouth Pet March 27 Ord April 1

BOWMAN, JOHN THOMAS, Otley, Yorks, Beerhouse Keeper Leeds Pet March 31 Ord March 31

BRESLAUER, EDWARD GEORGE, Kew High Court Pet March 30 Ord March 30

BRIDE, EDGAR, Durham, Watchmaker Durham Pet March 19 Ord March 31

BROWN, JAMES FITZROY, New Bond st, Tailor High Court Pet March 31 Ord March 31

BUCKLEY, JEREMIAH, Leeds, Currier Leeds Pet March 28 Ord March 28

BUDD, CEPHAS, Teddington, Builder Edmonton Pet March 28 Ord March 28

BURDER, ALFRED HENRY FORSTER, Bedminster, MA Bristol Pet March 31 Ord March 31

COTTON, WILLIAM RICHARD, Leicester, Cycle Manufacturer Leicester Pet March 30 Ord March 30

CRIPPA, CAMILLO, Hall st, Islington, Restaurant Keeper High Court Pet Feb 22 Ord March 30

CROMPTON, ELIZABETH, Southport, Hotel Manageress Liverpool Pet March 31 Ord March 31

DENT, ARTHUR, Brompton crescent High Court Pet March 13 Ord March 30
DEVERILL, JOHN, Nottingham, Joiner Nottingham Pet March 9 Ord March 31
DICKINS, CHARLES EDWARD, Fulham rd, Draper High Court Pet April 1 Ord April 1
ECKERSLEY, WILLIAM, Tyldesley, Lancs, Baker Bolton Pet April 1 Ord April 1
EYLES & Co, Talbot court, Gracechurch st High Court Pet Feb 7 Ord March 27
GOODYEAR, WALTER, West Bromwich, Baker West Bromwich Pet March 31 Ord March 31
HANHAM, JOHN BUCK, Soho sq High Court Pet March 31 Ord March 31
HARMER, JOHN, Sparkbrook, Birmingham, Baker Birmingham Pet Feb 8 Ord March 30
HAWKEN, MARY, Bodmin, Cornwall, Licensed Victualler Truro Pet March 31 Ord March 31
HUGHES, JOHN, Trealaw, Glam, Grocer Pontypridd Pet March 31 Ord March 31
JEWITT, MARY ANN, Gt Grimsby, Tugowner Gt Grimsby Pet March 16 Ord March 28
JORCK, GEORGE, King st, West Smithfield, Merchant High Court Pet March 30 Ord March 30
LAMB, JOHN, Leighton Buzzard, Jeweller Luton Pet March 30 Ord March 30
LESSER, DAVID, Manchester, Slipper Manufacturer Manchester Pet March 30 Ord March 31
MOORE, EDWIN JOHN, Dunstable, Beds, Tailor Luton Pet March 30 Ord March 30
PARKER, ELI, Buckingham, Farmer Banbury Pet March 31 Ord March 31
PARRY, HENRY, Llwynpia, Glam, Plasterer Pontypridd Pet March 31 Ord March 31
REEVE, JOHN WILLIAM, Diss, Norfolk, Harness Maker Ipswich Pet March 31 Ord March 31
ROGERS, RICHARD, Stourbridge, Whitesmith Stourbridge Pet March 27 Ord March 27
SHAW, MATTHEW, Appleby, Westmrld, Farmer Kendal Pet March 30 Ord March 30
SHAW, GEORGE WILLIAM, Gt Grimsby, Bookseller Gt Grimsby Pet March 13 Ord March 30
SMETHURST, ARTHUR, South Barton, Lancs, Traveller Salford Pet April 1 Ord April 1
SMITH, FREDERICK JAMES, Heddon st, Regent st, Licensed Victualler High Court Pet March 30 Ord March 30
STANDIDGE, PERCY, Malton, Yorks, Hotel Proprietor Scarborough Pet March 30 Ord March 30
THUMWOOD, CHARLES, Slough, Bucks, Gent Windsor Pet March 28 Ord March 28
TOPHAM, CHRISTOPHER BRITTON, Gt Grimsby, Joiner Gt Grimsby Pet March 31 Ord March 31
TURNBULL, JAMES, Newcastle on Tyne Newcastle on Tyne Pet March 30 Ord March 30
VENNING, MARY LOUISA, Cwm Waunllwyd, Mon, Stationer Tredegar Pet March 31 Ord March 31
WATSON, WILLIAM, Danbury st, Islington High Court Pet April 1 Ord April 1
WILSON, FRANK, Leeds, Stonemason Leeds Pet March 30 Ord March 30

FIRST MEETINGS.

ADDISON, ROBERT, Stock Exchange April 14 at 12 Bankruptcy bldgs, Carey st
BAINBRIDGE, JAMES, West Hartlepool, Joiner April 13 at 3 Off Rec, 25, John st, Sunderland
BECKWITH, SAMUEL JAMES, East Greenwich, Corn Merchant April 14 at 11 Bankruptcy bldgs, Carey st
BENDY, ELIZA, Sneinton, Notts April 14 at 11 Off Rec, St Peter's Church walk, Nottingham
BOTTERILL, FREDERICK, Murton, Yorks, Farmer April 15 at 12.30 Off Rec, 28, Stonegate, York
BOXELL, EDWIN GEORGE, Hove, Sussex, Tobacconist April 17 at 11 Off Rec, 4, Pavilion bldgs, Brighton
BRISCOE, R C, New Broad st, Explosives Merchant April 14 at 2.30 Bankruptcy bldgs, Carey st
BUDDEN, H A, Bedford pk April 13 at 3 Off Rec, 95, Temple chmbrs, Temple avenue
BURDER, ALFRED HENRY FORSTER, Bedminster, MA April 23 at 12.30 Off Rec, Bank chmbrs, Corn st, Bristol
CASE, JAMES, Bury, Lancs, Ironfounder April 10 at 3 16, Wood st, Bolton
CREW, JOHN THOMAS, Bilston, Staffs, Licensed Victualler April 14 at 11.30 Off Rec, Wolverhampton
COOK, JOSEPH, Wimbledon, Butcher April 15 at 11.30 24, Railway app, London Bridge
COOKING, PETER, Ynysybwl, Glam, Grocer April 13 at 2.30 65, High st, Merthyr Tydfil
CRITCHLEY, THOMAS, Warrington, File Forger April 17 at 10.30 Court house, Upper Bank st, Warrington
DIXON, WILLIAM TUXFORD, Lincoln, Painter April 21 at 12 Off Rec, Lincoln
EDENS, GEORGE, Gloucester st, Theobalds rd, Furniture Dealer April 15 at 11 Bankruptcy bldgs, Carey st
FISHER, JAMES, Newgate st, Licensed Victualler April 14 at 2.30 Bankruptcy bldgs, Carey st
GILLETT, GEORGE, Etchingham, Sussex, Farmer April 13 at 2 County Court Office, 1, Bank bldgs, Hastings
GIPPONS, WILLIAM, Aldwincle, Northamptons, Coal Merchant April 11 at 1 County Court bldgs, Northampton
GREENWELL, HAROLD STAFFURTH, Leadenhall st April 15 at 2.30 Bankruptcy bldgs, Carey st
GUNN, STONEY MARTIN, Southampton, Schoolmaster April 14 at 3 Off Rec, 4, East st, Southampton
HARRIS, W E B, and W E B HARRIS, Reynoldstone, Glam, Grocers April 13 at 12 Off Rec, 31, Alexandra rd, Swansea
HEWITT, REGINALD KEY, Overstrand mansions, Battersea Park, Cafe Proprietor April 15 at 12 Bankruptcy bldgs, Carey st
HOWARD, CHARLES EDWARD, Moseley, Metal Broker April 17 at 11 23, Colmore row, Birmingham
HUGHES, GORDON S, Captain April 13 at 2.30 Bankruptcy bldgs, Carey st
JENKINS, EVAN, Tonyrefail, Glam, Licensed Victualler April 13 at 2 65, High st, Merthyr Tydfil
JEWITT, MARY ANN, Gt Grimsby, Tugowner April 11 at 11.30 Off Rec, 15, Osborne st, Gt Grimsby
JONES, JOHN, Rhos, Denbigh, Draper April 13 at 2.30 Crypt chmbrs, Eastgate row, Chester
JORCK, GEORGE, King st, West Smithfield, Provision Merchant April 13 at 1 Bankruptcy bldgs, Carey st
KEDDIE, CLARENCE EDGAR ROMAINE, Kennington Park April 14 at 12 Bankruptcy bldgs, Carey st
KENDALL, CHARLES ABBEY, Hove, Sussex, Schoolmaster April 17 at 3 Off Rec, 4, Pavilion bldgs, Brighton
MANN, JOHN, Stockport, Cheshire, Grocer April 10 at 11.30 Off Rec, County chmbrs, Market pl, Stockport
MARSHALL, GEORGE CLIPSHAM, Lincoln, Tailor April 21 at 11.30 Off Rec, Lincoln
MARTIN, WILLIAM HENRY POWELL, Truro, Cornwall, Merchant April 14 at 12 Off Rec, Boscawen st, Truro
MCCULLOCH, WILLIAM LIONEL BREADHUR, Croydon, Surrey April 14 at 11.30 24, Railway app, London Bridge
MEALING, GEORGE JOHN, Mountain Ash, Glam, Hairdresser April 10 at 2 65, High st, Merthyr Tydfil
MILLER, WILLIAM CHARLES, Carlisle, Horse Dealer April 14 at 3 Off Rec, 29, Lowther st, Carlisle
MYERS, ALFRED EMANUEL, Leeds, Slipper Manufacturer April 15 at 11 Off Rec, 22, Park row, Leeds
NEWILL, HENRY HOWARD, Cheyne court, Chelsea, Author April 13 at 11 Bankruptcy bldgs, Carey st
NOBLE, JOHN HANDFORTH, Ashton under Lyne, Fire Loss Assessor April 14 at 3 Ogden's chmbrs, Bridge st, Manchester
NORTHOVER, ANDREW HENRY, Stourton, Wilts, Innkeeper April 11 at 12 George Hotel, Frome
PALMER, JAMES EDWIN, Peterborough, Dental Surgeon April 24 at 11.30 Law Courts, New rd, Peterborough
PROCTER, GEORGE, Gt Grimsby, Engineer April 11 at 11 Off Rec, 15, Osborne st, Gt Grimsby
ROBERTS, WILLIAM, Penzance, Cornwall, Hatter April 11 at 12 Off Rec, Boscawen st, Truro
ROGERS, WILLIAM RICKETTS, Dorchester, General Dealer April 14 at 12.30 Off Rec, Salisbury
SAUNDERS, AUBREY WILLIAM OGILVIE, Portsdown mansions, Maida Vale April 10 at 12 Bankruptcy bldgs, Carey st
SOMERS, THOMAS, Longton, Staffs, Innkeeper April 10 at 2 Off Rec, 40, St Mary's gt, Derby
STEELE, ALFRED, Bristol, House Decorator April 22 at 12 Off Rec, Bank chmbrs, Corn st, Bristol
STRIDE, WILLIAM RICHARDS, Southampton, Builder April 14 at 3.45 Off Rec, 4, East st, Southampton
TOBE, ALFRED, Liverpool, Butcher April 14 at 12 Off Rec, 35, Victoria st, Liverpool
TREBIZE, GEORGE FREDERICK, Kea, Cornwall, Farmer April 11 at 1 Off Rec, Boscawen st, Truro
TRUETT, FREDERICK, Broadway, Hammersmith, Fishmonger April 13 at 12 Bankruptcy bldgs, Carey st
TUCK, AUSTIN THURLIN, Lincoln, Boot Dealer April 21 at 12.30 Off Rec, Silver st, Lincoln
WHEELER, THOMAS, Wolverhampton, Hay Dealer April 14 at 11 Off Rec, Walsall

ADJUDICATIONS.

BERGER, ARTHUR J, Maidenhead, Berks Windsor Pet Nov 1 Ord March 31
BIRCHALL, JOHN, Liverpool, Stock Broker Liverpool Pet Feb 7 Ord April 1
BLACKIE, ALFRED, Norwood, Surrey, Gent Croydon Pet Jan 27 Ord March 30
BOOTH, ABRAHAM, Nottingham Nottingham Pet March 31 Ord March 31
BOTTERILL, FREDERICK, Murton, nr York, Farmer York Pet March 30 Ord March 30
BOWMAN, JOHN THOMAS, Otley, Yorks, Beerhouse Keeper Leeds Pet March 31 Ord March 31
BUCKLEY, JEREMIAH, Leeds, Currier Leeds Pet March 28 Ord March 28
BUDD, CEPHAS, Victor rd, Teddington, Builder Edmonton Pet March 27 Ord March 28
BUNCH, WILLIAM, Littlehampton, Butcher Brighton Pet March 13 Ord March 30
BURDER, ALFRED HENRY FORSTER, Bedminster, MA Bristol Pet March 31 Ord March 31
CREW, JOHN THOMAS, Bilston, Staffs, Licensed Victualler Wolverhampton Pet March 14 Ord March 28
CLEMENTS, HENRY LINCOLN, Walbrook High Court Pet Dec 3 Ord March 30
COOK, JOSEPH, Wimbledon, Surrey, Butcher Kingston, Surrey Pet March 23 Ord March 31
COTTON, WILLIAM RICHARD, Leicester, Cycle Manufacturer Leicester Pet March 30 Ord March 30
DENFREY, THOMAS HENRY, Bootle, Lancs, Tallow Chandler Liverpool Pet March 28 Ord March 30
DICKINS, CHARLES EDWARD, Fulham rd, Draper High Court Pet April 1 Ord April 1
ECKERSLEY, WILLIAM, Atherton, Lancs, Baker Bolton Pet April 1 Ord April 1
FISHER, THOMAS, Park walk, Fulham, Fishmonger High Court Pet March 9 Ord March 31
HARRIS, W E B, and W E B HARRIS, Reynoldstone, Glam, Grocers Swansea Pet March 10 Ord March 28
HAWKEN, MARY, Bodmin, Cornwall, Licensed Victualler Truro Pet March 31 Ord April 1
HUGHES, JOHN, Trealaw, Glam, Grocer Pontypridd Pet March 31 Ord March 31
JEWITT, MARY ANN, Gt Grimsby, Tugowner Gt Grimsby Pet March 16 Ord March 30
LAMB, JOHN, Leighton Buzzard, Jeweller Luton Pet March 30 Ord March 30
LESHORE, JOSEPH, Bristol, Cattle Salesman Bristol Pet March 13 Ord March 30
MCCULLOCH, WILLIAM LIONEL BREADHUR, Croydon Croydon Pet March 16 Ord April 1
PALMER, JAMES EDWIN, Peterborough, Dental Surgeon Peterborough Pet March 14 Ord March 30
REES, HENRY MORGAN, Cardiff, Solicitor Cardiff Pet Feb 17 Ord March 30
REEVE, JOHN WILLIAM, Diss, Norfolk, Harness Maker Ipswich Pet March 31 Ord March 31
ROBERTS, JOHN THOMAS, Colwyn Bay, Builder Bangor Pet March 7 Ord March 30
ROGERS, RICHARD, Stourbridge, Whitesmith Stourbridge Pet March 27 Ord March 27
ROGERS, WILLIAM RICKETTS, Dorchester, General Dealer Dorchester Pet March 25 Ord March 30
SHAW, MATTHEW, Appleby, Westmrld, Farmer Kendal Pet March 30 Ord March 30
SMETHURST, ARTHUR, South Barton, Lancs, Traveller Salford Pet April 1 Ord April 1
STANDIDGE, PERCY, Malton, Yorks, Hotel Proprietor Scarborough Pet March 28 Ord March 30
THUMWOOD, CHARLES, Slough, Bucks, Gent Windsor Pet March 28 Ord March 28
TOPHAM, CHRISTOPHER BRITTON, Gt Grimsby, Joiner Gt Grimsby Pet March 31 Ord March 31
TURNBULL, JAMES, Newcastle on Tyne Newcastle on Tyne Pet March 30 Ord March 30
VENNING, MARY LOUISA, Cwm Waunllwyd, Stationer Tredegar Pet March 30 Ord March 31
WATSON, WILLIAM, Danbury st, Islington High Court Pet April 1 Ord April 1
WEBSTER, F J, North st, Clapham Wandsworth Pet Feb 28 Ord April 1
WILSON, FRANK, Leeds, Stonemason Leeds Pet March 30 Ord March 30

London Gazette.—TUESDAY, April 7.

RECEIVING ORDERS.

ANDERSON, THOMAS MILLS, and CHARLES EDWARD BRADBURY, Oldham, Bolt Makers Oldham Pet April 1 Ord April 1
ARMSTRONG, JAMES, North Shields, Coachbuilder Newcastle on Tyne Pet April 2 Ord April 2
BLUETT, JOHN, Clifton, Bristol, Stationer Bristol Pet April 2 Ord April 2
CHAPMAN, GEORGE, Wellingborough, Builder Northampton Pet April 2 Ord April 2
LANGHORNE, RICHARD ROBINSON, Darlington, late Hotel Keeper Stockton on Tees Pet April 1 Ord April 1
PARKINSON, JOSEPH, West Cowes, I of W, Chemist Newport Pet April 1 Ord April 1
PEACOCK, JOHN, Culcheth, Lancs, Farmer Bolton Pet April 2 Ord April 2
ROBINSON, HENRY, West Sunderland, Shipowner Sunderland Pet March 21 Ord April 1
THOMAS, JOHN, Mountain Ash, Glam, Grocer Aberdare Pet April 2 Ord April 2
TIPTON, RICHARD, Herefordshire, Miller Hereford Pet April 1 Ord April 1
TOWNEND, WILLIAM, Golcar, Huddersfield, Stone Merchant Huddersfield Pet April 2 Ord April 2
WEBB, CHARLES JESSE, Bristol, Hardware Dealer Bristol Pet April 2 Ord April 2
WADE, JAMES E, Sistova rd, Balham, Builder Wandsworth Pet Feb 6 Ord April 2

Amended notice substituted for that published in the London Gazettes of February 25 and March 27:

ALDRIDGE, THOMAS, Kidderminster, Innkeeper Worcester Pet Feb 12 Ord Feb 22

Amended Notice substituted for that published in the London Gazette of March 17:

MARKS, REUBEN FRANCIS LEACH, Aylesbury, Bucks Tobacconist Aylesbury Pet March 3 Ord March 14

Amended notice substituted for that published in the London Gazette of March 27:

CROOK, JAMES HENRY, South Tottenham, Draper Edmonton Pet Jan 2 Ord March 18

FIRST MEETINGS.

ECKERSLEY, WILLIAM, Atherton, Lancs, Baker April 15 at 10.30 16, Wood st, Bolton
HARPER, ROBERT, and WILBERFORCE RICHARDS ROTHWELL, Manchester, Cycle Factors April 17 at 3 Ogden's chmbrs, Bridge st, Manchester
HAWKEN, MARY, Bodmin, Cornwall, Licensed Victualler April 16 at 12 Off Rec, Boscawen st, Truro
MCQUOIN, JOHN OWEN, Topcliffe, Yorks, Gardener April 14 at 12.30 Station Hotel, York
PEACOCK, JOHN, Culcheth, Lancs, Farmer April 16 at 10.30 16, Wood st, Bolton
REEVE, JOHN WILLIAM, Diss, Norfolk, Harness Maker April 14 at 11 Crown Hotel, Diss
SLATOR, WILLIAM ROWLAND, Gedney, Lincs, Farmer April 15 at 11 W B Whall, Market sq, King's Lynn
STANDIDGE, PERCY, Malton, Yorks, Hotel Proprietor April 15 at 11.30 Off Rec, 74, Newborough st, Scarborough
WINNEBERG, SIMON, Southsea, General Furnisher April 15 at 12.30 Chamber of Commerce, 145, Cheapside

ADJUDICATIONS.

ARMSTRONG, JAMES, North Shields, Coachbuilder Newcastle on Tyne Pet April 2 Ord April 2
ANDERSON, THOMAS MILLS, and CHARLES EDWARD BRADBURY, Oldham, Screw Makers Oldham Pet March 31 Ord April 1
BLUETT, JOHN, Clifton, Stationer Bristol Pet April 2 Ord April 2
CHAPMAN, GEORGE, Wellingborough, Builder Northampton Pet April 1 Ord April 2
CREWE, ALICE GEORGIANA, East Cowes, I of W Newport Pet Feb 15 Ord March 26
CROOK, JAMES HENRY, South Tottenham, Draper Edmonton Pet Jan 1 Ord April 1
HIBBURD, CHARLES EDWARD, Moseley, Metal Broker Birmingham Pet Feb 6 Ord April 2
LANGHORNE, RICHARD ROBINSON, Darlington Stockton on Tees Pet April 1 Ord April 1
PARKER, WILLIAM CROMPTON, Southport, Hotel Keeper Liverpool Pet March 12 Ord April 2
PARKINSON, JOSEPH, West Cowes, I of W, Chemist Newport Pet April 1 Ord April 1
PEACOCK, JOHN, Culcheth, Lancs, Farmer Bolton Pet April 1 Ord April 1
PHILLIPS, SILVANUS, Neath, Glam, Grocer Neath Pet March 26 Ord April 2
THOMAS, JOHN, Mountain Ash, Glam, Grocer Aberdare Pet April 2 Ord April 2
TIPTON, RICHARD, Herefords, Miller Hereford Pet April 2 Ord April 2
TOWNEND, WILLIAM, Golcar, nr Huddersfield, Stone Merchant Huddersfield Pet April 2 Ord April 2
TWISS, JOSEPH GLEAVE, Wem, Salop, Farmer Shrewsbury Pet Feb 3 Ord April 2

SALES OF ENSUING WEEK.

April 13.—Messrs. Foster, at the Mart, at 1 for 2, Leasehold Improved Ground-rents on the Duke of Westminster's Estate, and on the Trustees of the Tothill Fields Estate.

April 15.—Messrs. Ellis & Son, at the Mart, at 2, Ground-rents secured upon a Copyhold Estate at Stepney.

April 15.—Messrs. Farebrother, Ellis, Clark, & Co., at the Mart, at 2, Leasehold Investment in a Block of Mercantile Offices, 47, Mark-lane, City.

April 15.—Messrs. Edwin Fox & Bousfield, at the Mart, at 2, a Freehold detached Residence at Hampstead.

April 15.—Messrs. H. E. Foster & Cranfield, at the Mart, at 2, Freehold Residential Estate in Staffordshire, known as Springfield Hall, and Freehold Farms and Lands in Staffordshire, near Ashbourne.

April 16.—Messrs. H. E. Foster & Cranfield, at the Mart, at 2, Reversions, Policies, Shares, and Life Interests.

April 16.—Messrs. Stimson & Sons, at the Mart, at 2, Life Policies and Reversions.

April 16.—Messrs. Prickett & Ellis, at the Mart, at 2, Freehold Ground-rents at Highgate and Finchley, Freehold site at Highgate, Freehold Land at Barnet Common, and Leasehold Property at Highgate and Whetstone.

April 17.—Messrs. Venton, Bull, & Cooper, at the Mart, at 2, Freehold Ground-rents, with Reversions, and Freehold Shop and Factory Property at Clapham.

THE LAW SOCIETY CLUB.—NOTICE is hereby given that the ANNUAL GENERAL MEETING will be held at the LAW INSTITUTION on THURSDAY, the 30th APRIL next, at TWO o'clock.

By order of the Committee,

ARCHIBALD KEEN, Secretary.

9th April, 1896.

COUNCIL OF LEGAL EDUCATION.

EXAMINATION for the "BACON" and "HOLT" SCHOLARSHIPS.

(GRAY'S INN.)

NOTICE IS HEREBY GIVEN that an Examination for these Scholarships will be held, in GRAY'S-INN HALL, on the 2nd and 3rd JUNE, 1896, commencing at TEN O'CLOCK a.m. precisely.

These Scholarships are of the yearly value of £45 and £40 respectively, tenable for two years, and are open to every Student for the Bar, who on the 2nd day of June, 1896, shall have been a Member of Gray's-inn for not more than five Terms, and who shall have kept every Term since his admission, inclusive of that in or before which he shall have been admitted.

In the Examination for the Scholarships there will be set two papers of Questions, viz.:—

1st. One on the Constitutional History of England down to the present time.

2nd. One on the General History of England from the Accession of James I. to the Revolution.

And there will also be given to the Candidates two or more subjects connected with the Constitutional History of England, or with its General History during the above-mentioned period, any one of which subjects a Candidate may select, and on the one which he does select he will be required to write a short Essay.

The time to be allowed for each of these three papers will be three hours.

(Signed) MACNAGHTEN,
Chairman of the Council.

Council Chamber, Lincoln's-inn Hall,
11th November, 1895.

WILLIAM PHELPS, Deceased.—Pursuant to Statute 22 and 23 Vic., cap. 35, intituled "An Act to further amend the Law of Property and to relieve Trustees." Notice is hereby Given, that all CREDITORS and other persons having any debts, claims, or demands against the Estate of WILLIAM PHELPS, late of Bersted, Waterden-road, Guildford, gentleman, and formerly of 14, Red Lion-square, in the county of Middlesex, solicitor (who died on the 29th day of October, 1895, and whose will, with two codicils thereto, were proved by me, the undersigned Henry Whalley Woodforde, the sole executor therein named, in the Principal Registry of the Probate Division of the High Court of Justice, on the 25th day of March, 1896), are hereby required to send particulars, in writing, of their debts, claims or demands to me, the undersigned Henry Whalley Woodforde, at my office, No. 14, Red Lion-square, in the said county of Middlesex, on or before the 23rd day of May, 1896; and Notice is hereby Given, that at the expiration of that time I shall proceed to distribute the assets of the said deceased among the parties entitled thereto, having regard only to the debts, claims, and demands of which I shall then have had notice, and that I will not be liable for the assets or any part thereof so distributed to any person or persons of whose debt, claim, or demand I shall not then have had notice as aforesaid.—Dated this eighth day of April, 1896.

HY. W. WOODFORDE, Solicitor, 14, Red Lion-square, London, W.C.